



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

October 27, 2010

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Halifax General District Court
P.O. Box 24
Cumberland, VA 23040

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Halifax
Judicial District: Tenth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill Fines and Costs

The Clerk and her staff is not properly billing and collecting fines and public defender fees involving local and state charges resulting in a loss of revenue to the Commonwealth and locality. Auditor tested ten cases and noted the following errors in five of these cases.

- In two cases, the Clerk erroneously identified fines totaling \$350 and public defender fees totaling \$50 as local violations rather than state. Additionally, the Clerk improperly billed the locality for public defender fees totaling \$25.
- In two cases, the Clerk incorrectly over-charged the locality for public defender fees totaling \$105.
- In one local case, the Clerk's staff did not properly bill the locality for the public defender fees totaling \$30.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and bill the localities for the applicable public defender fees. The Clerk and her staff should work with the Office of the Executive Secretary to receive training, if necessary, regarding the processing of local and state charges.

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The Clerk and her staff should bill and collect court costs and fines in accordance with Sections 19.2-340 and 19.2-163.4:1 of the Code of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable J. William Watson, Jr., Judge
Veresia W. Coleman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia