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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 11, 2015

The Honorable Harold A. Black
Chief Judge
County of Bedford General District Court
123 East Main Street, Suite 202
Bedford, VA 24523

Audit Period: July 1, 2012 through June 30, 2014
Court System: County of Bedford
Judicial District: Twenty-fourth

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 and Collect Court Fines and Costs (Repeat Finding)

The Clerk and her staff did not properly bill court fines and costs. In 37 cases tested, we noted the following errors.

- In three cases, the Clerk over-charged the defendants a total of \$261 in court costs.
- In one case that was amended from a local to a state violation, the Clerk miscoded the fine of \$250 as local instead of state and did not appropriately update the locality field in the court's automated information system.
- In two appealed cases, the Clerk incorrectly certified costs, totaling \$240, to the Circuit Court.
- In one appealed case, the Clerk did not certify costs of \$61 to the Circuit Court.

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The Clerk should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. In addition, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: Carla F. Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia