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Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 19, 2016

The Honorable W. Dale Houff  
Chief Judge  
County of Warren General District Court  
116 South Court Street, Suite B  
Luray, VA 22835

Audit Period: July 1, 2014 through June 30, 2015  
Court System: County of Warren  
Judicial District: Twenty-sixth

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)**

The Clerk and her staff did not properly bill and collect court fines and costs. In 14 of 22 cases tested, we noted the following errors:

- In five cases, the Clerk did not bill the correct locality for \$370 in attorney fees.
- In two cases, the Clerk miscoded fines of \$300 as local instead of state, resulting in a loss to the Commonwealth.
- In seven cases, the Clerk did not correctly bill defendants for various costs and fees, resulting in a \$440 loss to the Commonwealth, a loss of \$63 in restitution to the victim, a \$101 loss to the town, and a loss of \$65 to the locality.
- In two cases, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system, which resulted in overbilling the locality for a total of \$120 in attorney fees.

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The Clerk should correct these specific cases noted above. Further, 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.

**Complete and Maintain Supporting Documentation**

The Clerk does not maintain all required supporting documentation for the assessment and billing of court appointed attorney fees, as established in the Court Appointed Counsel Procedures and Guidelines Manual.

Specifically, we tested seven invoices and noted the following errors.

- In four instances, the Clerk did not retain documentation of the waiver applications and approval for additional attorney compensation.
- In three instances, the Clerk did not ensure the attorney invoices had been properly approved before submitting them for payment.

The Clerk should complete and maintain all appropriate documentation to support the amounts assessed and billed for court appointed attorney fees.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Pamela S. Kidwell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia