



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 1, 2013

The Honorable Richard C. Patterson
Chief Judge
County of Dickenson General District Court
104 Court Street, Suite 3
Tazewell, VA 24651-1081

The Honorable Henry A. Barringer
Chief Judge
County of Dickenson Juvenile and Domestic Relations District Court
P.O. Box 613
Tazewell, VA 24651

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Dickenson
Judicial District: Twenty-ninth

We are performing a statewide audit of the Combined 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 Costs and Fines

The Clerk and her staff did not properly bill and collect court costs and fines. In four of 23 cases tested, the auditor noted the following errors.

In two cases, the Clerk incorrectly identified the fines as local rather than state totaling \$350. Additionally, in these same cases, the Clerk incorrectly entered the cases as local rather than state in the court's automated information system.

In three cases, the Clerk did not bill the defendants for court appointed attorney fees and approved expenses totaling \$242.

The Honorable Richard C. Patterson, Chief Judge
The Honorable Henry A. Barringer, Chief Judge
February 1, 2013
Page Two

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Michael J. Bush, Judge
Deborah R. Childress, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia