



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 30, 2018

The Honorable Charles H. Warren
Chief Judge
County of Prince Edward General District Court
P. O. Box 41
Farmville, VA 23901

The Honorable Marvin H. Dunkum
Chief Judge
County of Prince Edward Juvenile and Domestic Relations District Court
P. O. Box 41
Farmville, VA 23901

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Prince Edward
Judicial District: Tenth

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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 33 cases tested, we noted the following errors.

- In six cases, charges were miscoded in the court's financial system, resulting in Commonwealth losses of \$982.

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- In nine cases, court-appointed attorney fees were improperly assessed, resulting in Commonwealth losses of \$682 and defendants being overcharged \$600.
- In six cases, the defendants were not charged court costs of \$476.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert G. Woodson, Jr., Judge
Vickie Talbott, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia