



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2017

The Honorable Charles H. Warren
Chief Judge
County of Buckingham General District Court
P.O. Box 306 - 911 Madison Street
Boydton, VA 23917

The Honorable Marvin Dunkum
Chief Judge
County of Buckingham Juvenile and Domestic Relations District Court
P.O. Box 127
Buckingham, VA 23921

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Buckingham
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 Costs (Repeat Finding)

The former Clerk and her staff did not properly bill and collect court costs. In eight of 45 cases tested, we noted the following errors.

- For three cases, attorney fees totaling \$360 were erroneously billed to the Commonwealth.

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- In three cases, the charges were miscoded in the court's financial system, resulting in a loss to the Commonwealth of \$220.
- In one case, the defendant was not charged for \$120 in court-appointed attorney fees.
- In one case, the defendant was overcharged by \$10.

The current 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 Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

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