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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 27, 2015

The Honorable H. Cary Payne  
Chief Judge  
County of Bedford Juvenile and Domestic Relations District Court  
909 Court Street, Main Level  
Lynchburg, VA 24504

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 Juvenile and Domestic Relations 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**

The Clerk and her staff did not properly bill and collect court costs. In 40 cases tested, we noted the following errors.

- In five cases, the Clerk did not bill the defendants a total of \$499 in court costs.
- In one case, the Clerk overcharged the defendant \$348 in court costs.
- In two cases, the Clerk incorrectly billed juveniles for court appointed attorney fees, totaling \$240, despite the fact that the Judge ordered that fees not be assessed.
- In one local case, the Clerk did not bill the locality for public defender fees of \$120.

The Clerk should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In addition, the Clerk should

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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: The Honorable Robert Louis Harrison, Jr., Judge  
Stacey T. Arrington, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia