



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 5, 2013

The Honorable H. Lee Chitwood
Chief Judge
County of Carroll Juvenile and Domestic Relations District Court
45 Third Street, N. W., Suite 103
Pulaski, VA 24301

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

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 four of 30 cases tested, the auditor noted the following errors.

In two cases, the Clerk over-charged the defendants for court appointed attorney fees totaling \$240.

In two cases, the Clerk did not bill the defendants for fixed misdemeanor fees totaling \$122, internet crimes against children fees totaling \$20, and courthouse security fees totaling \$20.

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.

The Honorable H. Lee Chitwood, Chief Judge
February 5, 2013
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Monica Dawn Cox, Judge
Barbara S. Hamm, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia