



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 21, 2012

The Honorable Robert G. Woodson Jr.
Chief Judge
County of Appomattox General District Court
P.O. Box 24
Cumberland, VA 23040

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Appomattox
Judicial District: Tenth

We are performing a statewide audit of the 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:

Background Information

The finding in this report reflects the administration of the former Clerk. We were unable to discuss our finding with the former Clerk. We have included this matter in this report, so that the new Clerk hired in January 2012 can address this finding.

Properly Bill and Collect Court Costs

The former Clerk did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth and locality. In nine of 45 cases tested, the auditor noted the following errors.

In four cases, the former Clerk did not bill defendants for the following.

- Court appointed attorney fees totaling \$195
- Fixed traffic infraction fee totaling \$51
- "Tried in Absence" fee totaling \$35
- "Blood withdrawal" fees of \$32.50
- Courthouse security fee totaling \$10

In two cases, the former Clerk erroneously billed the defendants for court appointed attorney fees totaling \$240.

The Honorable Robert G. Woodson Jr., Chief Judge
February 21, 2012
Page Two

In three cases, the former Clerk did not certify the court costs of the proceedings to the Circuit Court Clerk totaling \$72.77.

The Clerk should correct these specific cases noted above. The Clerk should bill and collect court costs in accordance with the Code of Virginia. Further, the Clerk should review case papers for applicable court costs before certifying cases to the Circuit Court Clerk.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Jeannie Watin Hamlet, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia