



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 8, 2013

The Honorable Gordon S. Vincent  
Chief Judge  
County of Accomack General District Court  
P.O. Box 276  
Accomac, VA 23301

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Accomack  
Judicial District: 2A

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:

## Properly Bill and Collect Court Costs and Fines

The Clerk and her staff did not properly bill and collect court costs and fines resulting in a loss of revenue to the Commonwealth and locality. In 16 of 82 cases tested, the auditor noted the following errors:

- In four local cases, the Clerk incorrectly billed the Commonwealth instead of the locality for court-appointed attorney fees, which paid \$1,022.
- In four state cases, the Clerk incorrectly billed the locality instead of the Commonwealth for court-appointed attorney fees, which paid \$778.
- In five cases, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system. As a result, the Clerk miscoded court-appointed attorney fees of \$538 and fines of \$560 as local fees instead of state fees, resulting in a loss to the Commonwealth.

The Honorable Gordon S. Vincent, Chief Judge  
March 8, 2013  
Page Two

- In three cases, the Clerk did not certify district court costs on appealed cases to the Circuit Court, resulting in a loss of \$311 to the Commonwealth and \$35 to the locality.
- In one case, the Clerk miscoded the fine of \$100 as state instead of local, resulting in a loss to the locality.
- In four cases, the Clerk did not bill defendants for court appointed attorney expenses of \$202, resulting in a loss to the locality.
- In one case, the Clerk erroneously overcharged a defendant for court appointed attorney fees of \$21.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting 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: clj

cc: Francina Chisum, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia