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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 14, 2018

The Honorable Elizabeth Wills  
Chief Judge  
County of Wise Juvenile and Domestic Relations District Court  
P.O. Box 2320  
Wise, VA 24293

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Wise and the City of Norton  
Judicial District: Thirtieth

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**

**Repeat:** Yes, (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court costs. In 18 cases tested, we noted the following errors:

- In three cases, court-appointed attorney fees were assessed incorrectly, resulting in defendants being overcharged \$265.
- In one case, the defendant was not charged court costs upon conviction, resulting in a loss to the Commonwealth of \$60.

The 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.

The Honorable Elizabeth Wills  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Marcus McClung, Judge  
Susannah Wells, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia