



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

October 8, 2010

The Honorable Gino W. Williams
Chief Judge
County of Bland General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

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

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Bland
Judicial District: Twenty-seventh

We are performing a statewide audit of the Combined 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 Fines and Costs

The Clerk is not properly billing and collecting fines, fixed traffic, misdemeanor and court appointed attorney fees involving state and local charges resulting in a loss of revenue to the Commonwealth and locality. Auditor tested 13 cases and noted the following errors in four of these cases:

- In one case, the Clerk did not properly bill the locality for the court-appointed attorney fees, involving a local case. Instead the Clerk billed the Commonwealth incorrectly, which paid \$120.
- In one case, the Clerk erroneously identified a fine totaling \$100 as a local violation rather than state.
- In one case, the Clerk incorrectly billed a defendant for a fixed misdemeanor fee resulting in a loss of \$10 to the Commonwealth.

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- In one case, the Clerk incorrectly billed a defendant for a fixed traffic infraction fee resulting in an over-charge of \$10.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court-appointed attorney fees. Further, the Clerk should bill and collect court costs and fines in accordance with Sections 16.1-69.48:1, 19.2-163, and 19.2-340 of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Edward M. Turner, III, Judge
The Honorable Robert C. Viar, Jr., Judge
Jill G. Baker, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia