



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 9, 2009

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

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Carroll
Judicial District: Twenty-seventh

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 Assess Court Costs

The clerk and her staff are not properly assessing and collecting court-appointed attorney fees involving local and state charges as required by Section 19.2-163 of the Code of Virginia. The auditor tested ten cases and noted the following errors.

- In four cases, the clerk miscoded payments of unpaid fines and cost, causing a loss of revenue to the town totaling \$360 and to the county totaling \$120.
- In two cases, the clerk did not properly bill the locality for the court-appointed attorneys fees, involving a local case. Instead the Clerk billed the Commonwealth incorrectly, which paid \$240.
- In one case, the clerk did not properly assess a defendant for court-appointed attorney fees totaling \$120.

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, we recommend the Clerk properly train her staff in assessment of court costs.

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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
Donna J. Webb, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia