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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 15, 2015

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

Audit Period: July 1, 2012 through June 30, 2014
Court System: County of Charlotte
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:

Properly Record and Collect Court Fines and Costs (New finding)

The Clerk and her staff did not properly record case information, court costs, and fines resulting in a loss of revenue to the Commonwealth. Multiple errors appeared in 14 of 49 cases tested.

- In six cases, the Clerk incorrectly entered the jurisdiction in the court's automated information system. The offense code appearing on the summons determines the jurisdiction. Fines and costs will be incorrect if the original data entry is wrong. These errors resulted in fines of \$902 going to the locality instead of the state and court-appointed attorney fees of \$120 paid by the state instead of the locality.
- In two cases, the Clerk erroneously billed defendants for court-appointed attorney fees of \$210.

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- In nine cases, the Clerk did not bill defendants for court-appointed attorney fees totaling \$1,125.

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

cc: The Honorable J. William Watson, Jr., Judge
Sabrina H. Powell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia