



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 8, 2011

The Honorable R. Larry Lewis
Chief Judge
County of Scott General District Court
P.O. Box 306
Jonesville, VA 24263-0306

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

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Scott
Judicial District: Thirtieth

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 and Collect Court Costs and Fines

The Clerk did not properly bill and collect court costs and fines resulting in a loss of revenue to the Commonwealth and locality. In five of 20 cases tested, the auditor noted the following errors.

- In three cases tested, the Clerk did not bill the defendants for court-appointed attorney fees of \$910 and local fines of \$500.
- In one case tested, the Clerk erroneously billed a defendant for court-appointed attorney fees of \$120.
- In three cases tested, the Clerk incorrectly entered the cases as local charges rather than state charges in the court's automated information system.

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The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines in accordance with 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 Jeffrey Hamilton, Judge
Lynda G. Dishner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia