



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2014

The Honorable Clarence E. Phillips
Chief Judge
County of Wise General District Court
P.O. Box 829
Wise, VA 24293

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Wise
Judicial District: Thirtieth

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 Bill and Collect Court Fines and Costs

The Clerk and her staff did not properly bill and collect court fines and costs. Eight of nine cases tested were incorrectly classified as local cases in the court's financial system rather than state cases, resulting in a potential loss to the Commonwealth of \$1,200 in fines and \$960 in court appointed attorney fees.

The Clerk should work with her staff to ensure they understand the billing and collection requirements for fines and costs. Further, the Clerk should review the work of her staff to identify and correct potential errors.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable R. Larry Lewis, Judge
Jean C. Sparks, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of VirginiaThe Honorable Clarence E. Phillips