



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 3, 2017

The Honorable Charles H. Warren  
Chief Judge  
County of Buckingham General District Court  
P.O. Box 306  
911 Madison Street  
Boydton, VA 23917

The Honorable Marvin Dunkum  
Chief Judge  
County of Buckingham Juvenile and Domestic Relations District Court  
P.O. Box 127  
Buckingham, VA 23921

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Buckingham  
Judicial District: Tenth

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 (Repeat)**

The Clerk and her staff did not properly bill and collect court costs. In 32 cases tested, we noted the following errors.

- In six cases, defendants were not properly assessed fines and costs, resulting in defendants being overcharged \$370 and losses of \$475 to the Commonwealth.

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- In five cases, charges were miscoded in the court's financial system, resulting in losses of \$290 to the Commonwealth and \$240 to the locality.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert G. Woodson Jr., Judge  
Dana L. Franklin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia