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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 31, 2013

The Honorable R. Louis Harrison, Jr.
Chief Judge
County of Amherst Juvenile and Domestic Relations District Court
123 E. Main St., Suite 101
Bedford, VA 24523

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Amherst
Judicial District: Twenty-fourth

We are performing a statewide audit of the Juvenile and Domestic Relations 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

The Clerk and her staff did not properly bill and collect court costs. In four of 25 cases tested, the auditor noted the following errors.

- In three cases, the Clerk did not bill the defendants for the following:
 - Court-appointed attorney fees and approved expenses totaling \$308
 - Fixed misdemeanor fee totaling \$61
 - Internet crimes against children fee totaling \$10
 - Courthouse security fee totaling \$10
- In one case, the Clerk incorrectly entered the case as a local charge rather than a state charge in the court's automated information system.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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Properly Maintain and Complete Court Appointed Attorney Records

The Judge and Clerk do not consistently complete and maintain waivers, timesheets, and list of allowances. Specifically, we tested 16 invoices and noted the following errors.

- For two invoices, the Clerk did not maintain the waivers and timesheets.
- For one invoice, the Judge did not complete or sign the waiver.
- For one waiver, there were two cases instead of one identified.
- For one list of allowance, the court's copy did not contain the Judge's signature.

The Judge and Clerk should work together to help ensure the waivers, timesheets, and list of allowances are properly completed. The Clerk should maintain these records with the case papers as recommended by the Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:rsj

cc: The Honorable Michael T. Garrett, Judge
Pamela A. Springer, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia