



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 25, 2013

The Honorable Richard A. Claybrook, Jr.
Chief Judge
County of Clarke General District Court
53 Court Square, Room 132
Harrisonburg, VA 22801

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

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 Costs

The Clerk and her staff did not properly bill and collect court costs. In nine of 34 cases tested, the auditor noted the following errors.

- In two cases the defendant was not billed for court appointed attorney fees plus expenses of \$258.
- In two cases the defendant was overcharged \$240 for court-appointed attorney supplemental waiver fees.
- In two cases local costs of \$20 were not charged to the defendant.
- In one case the defendant was overcharged \$30 for public defender fees.
- In one case the amount of attorney fees certified to the Office of the Executive Secretary for payment was \$120 more than authorized, resulting in a loss to the Commonwealth.
- In one case a \$58 fee was miscoded as a jail fee instead of a fishing fee.

The Honorable Richard A. Claybrook, Jr.
Chief Judge
March 25, 2013
Page Two

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:blp

cc: The Honorable Amy Beth Tisinger, Judge
Monica A. Christian, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia