



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 10, 2013

The Honorable H. Lee Chitwood
Chief Judge
County of Pulaski Juvenile and Domestic Relations District Court
45 Third Street, N. W., Suite 103
Pulaski, VA 24301

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

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 seven of 31 cases tested, the auditor noted the following errors.

- In three cases, the Clerk did not bill the defendants for court-appointed attorney fees of \$263, court costs of \$211 and court approved attorney expenses of \$30.
- In one case, the Clerk miscoded the \$25 custody and visitation filing fee as a time to pay fee.
- In three cases, the Clerk incorrectly entered the cases as local charges rather than state charges in the court's automated information system.

The Clerk should correct these specific cases noted above. While we believe the errors were the result of staff turnover, we recommend the Clerk work with her new staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: vlb

cc: The Honorable Monica D. Cox, Judge
Judith C. Childress, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia