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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 22, 2016

The Honorable Gino W. Williams
Chief Judge
County of Pulaski General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Pulaski
Judicial District: Twenty-seventh

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 former Clerk and her staff did not properly bill and collect court costs. In 40 cases tested, we noted the following errors.

- In two cases, the defendants were not billed \$140 in court costs, resulting in a loss of revenue to the Commonwealth.
- In one local case, the Clerk did not bill the locality for public defender fees totaling \$120.
- In one appealed case, court costs totaling \$25 were not certified to the Circuit Court, resulting in a potential loss of revenue to the locality.

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The current Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Erin J. DeHart, Judge
Sharon Collins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia