



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 28, 2013

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

The Honorable H. Lee Chitwood
Chief Judge
County of Grayson 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 Grayson
Judicial District: Twenty-seventh

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

The Clerk and her staff did not properly bill and collect court costs. In two of 38 cases tested, the auditor noted the following errors.

- In one local case, the Clerk miscoded the court appointed attorney fees of \$120 as state court appointed attorney fees instead of local court appointed attorney fees.
- In one case, the Clerk miscoded the fixed infraction fee of \$51 as the courthouse security fee and miscoded the courthouse security fee of \$10 as the fixed infraction fee.

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.

The Honorable Gino W. Williams, Chief Judge
The Honorable H. Lee Chitwood, Chief Judge
January 28, 2013
Page Two

Properly Maintain Court Appointed Attorney Records

The Clerk did not maintain court appointed attorney timesheets and waivers. Specifically, we tested 12 invoices and could not locate three timesheets and one waiver. The timesheet provides a detailed accounting of the time spent on a case. A waiver provides a detailed explanation of additional fees requested. We recommend the Clerk implement procedures to help prevent this from recurring.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Randal J. Duncan, Judge
The Honorable Monica D. Cox, Judge
Lizabeth H. Holdaway, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia