



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 13, 2018

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

The Honorable Bradley G. Dalton
Chief Judge
County of Grayson Juvenile and Domestic Relations District Court
100 E. Main Street, Room 208
Floyd, VA 24091

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Grayson
Judicial District: Twenty-Seventh

We are performing a statewide audit of the Combined 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

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In eight of 57 cases tested, we noted the following errors.

- In five cases, defendants were not charged for court costs of \$1,028.

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- In three cases, attorney fees of \$360 were sent to the Commonwealth for payment instead of the locality.

The Clerk and her staff should correct the specific cases noted above and should establish a 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 Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Randal C. Duncan, Judge
The Honorable M. Dawn Cox, Judge
Autumn C. Hawks, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia