



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 26, 2013

The Honorable Theodore J. Burr, Jr.
Chief Judge
County of Surry General District Court
45 School Street
PO Box 332
Surry, VA 23883

The Honorable Carson E. Saunders, Jr.
Chief Judge
County of Surry Juvenile and Domestic Relations District Court
45 School Street
PO Box 332
Surry, VA 23883

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Surry
Judicial District: Sixth

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 and Fines

Both the previous and current Clerk did not properly bill and collect court costs and fines resulting in a loss of revenue to the Commonwealth and locality. In 11 of 50 cases tested, the auditor noted the following errors.

- In four cases, the Clerk did not bill defendants for court appointed attorney fees of \$473, resulting in a loss to the Commonwealth.
- In three cases, the Clerk did not certify \$203 of court costs to the Circuit Court, resulting in a loss to both the Commonwealth and locality.

The Honorable Theodore J. Burr, Jr., Chief Judge
The Honorable Carson E. Saunders, Jr., Chief Judge
February 26, 2013
Page Two

- In three cases, the Clerk miscoded the court-appointed attorney fees of \$ 360 as state fees instead of local fees, resulting in a loss to the locality.
- In one case, the Clerk miscoded a fine of \$100 as local instead of state, resulting in a loss to the Commonwealth.
- In one local case, the Clerk incorrectly billed the Commonwealth instead of the locality for court-appointed attorney fees, which paid \$120.
- In one state case, the Clerk incorrectly billed the locality instead of the Commonwealth for court-appointed attorney fees, which paid \$120.
- In one case, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines 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:clj

cc: The Honorable Bruce A. Clark, Jr., Judge
Janeen L. Jackson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia