



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 29, 2018

The Honorable Henry A. Barringer
Chief Judge
County of Russell General District Court
P. O. Box 566
Tazewell, VA 24651

The Honorable Martha P. Ketron
Chief Judge
County of Russell Juvenile and Domestic Relations District Court
P. O. Box 613
Tazewell, VA 24651

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

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 33 cases tested, we noted the following errors.

- In two cases, defendants were overcharged \$448 in attorney fees.
- In three cases, defendants were not charged for \$42 in allowable attorney expenses.

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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: clj

cc: The Honorable George Robert Brittain II, Judge
The Honorable Laura F. Robinson, Judge
Kathy F. Vance, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia