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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 27, 2018

The Honorable Marcus A. Brinks  
Chief Judge  
City of Martinsville General District Court  
3160 Kings Mountain Road, Suite A  
Martinsville, VA 24112

Audit Period: July 1, 2016 through June 30, 2017  
Court System: City of Martinsville  
Judicial District: Twenty-first

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**

**Repeat:** Yes

The Clerk and her staff did not properly bill and collect court costs. In 11 cases tested, we noted the following errors.

- In three cases, defendants were billed a total of \$255 in public defender fees without an approved public defender timesheet.
- In two cases, defendants were not billed for public defender fees totaling \$210.
- In one appealed case, court costs of \$120 were incorrectly certified to the Circuit Court.
- In one case, the Clerk incorrectly sent a court-appointed attorney bill of \$120 to the locality for payment.

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- In one case, court-appointed attorney fees of \$120 were miscoded as local instead of state.
- In three cases, defendants were overcharged a total of \$72 in court costs.

The 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Stacie Renae Prillaman, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia