



EUGENE C. WINGFIELD  
CLERK OF THE CIRCUIT COURT  
CITY OF LYNCHBURG

FOR THE PERIOD  
OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Properly Bill and Collect Court Costs**

**Repeat:** Yes (first issued in 2018)

The Clerk and his staff did not properly bill and collect court costs. In 3 of 36 cases tested, defendants were not billed costs of \$1,900. The Clerk and his staff should correct the specific accounts noted 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

## **-TABLE OF CONTENTS-**

### Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 23, 2019

The Honorable Eugene C. Wingfield  
Clerk of the Circuit Court  
City of Lynchburg

Treney Tweedy, Mayor  
City of Lynchburg

Audit Period: October 1, 2018 through September 30, 2019  
Court System: City of Lynchburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

### Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that are not repeated in this letter.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable F. Patrick Yeatts, Chief Judge  
Bonnie Svrcek, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



EUGENE C. WINGFIELD, CLERK

CLERK'S OFFICE

**LYNCHBURG CIRCUIT COURT**

900 Court Street  
Mailing Address:  
P. O. Box 4  
Lynchburg, Virginia 24505  
Telephone 434-455-2620  
Facsimile 434-847-1864  
[www.lynchburgva.gov/circuit-court](http://www.lynchburgva.gov/circuit-court)

F. PATRICK YEATTS, JUDGE  
R. EDWIN BURNETTE, JR., JUDGE

October 31, 2019

Ms. Martha Mavredes  
Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

Dear Ms. Mavredes;

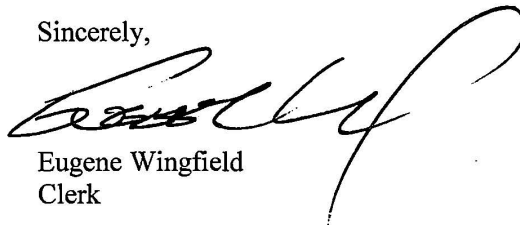
I am in receipt of the current audit conducted by Mr. Randy Johnson covering the period of October 1, 2018 through September 30, 2019. This audit reflects my exit audit as a result of retirement effective December 31, 2019.

I am very pleased with the results of this audit and thank Mr. Johnson for his continued professionalism.

I would like to address the one item cited in this report as a Properly Billed Court Cost. The psychological evaluation fees. 1) This error relating to the collection of the \$1900.00 for psychological fees has been corrected and amend judgements have been placed against the defendants. There was not a loss since the affected accounts have not been paid by any of the defendants. 2) This fee had only recently occurred in a small number of cases as a result of advice our criminal division received from the Office of the Executive Secretary (OES) recently from their Court Financial Office. This office questioned their direction but went along with their advice. All four of our criminal division employees were instructed to this. We have now reversed this and gone back to the correct way as we have done in the past. I contribute their advice as a result of loss of seniority due to retirement in their office during this time, however I will accept blame. 3) In this report it says this is a repeated violation from 2018. Even though there was a billing issue in 2018 that was corrected and amended, the collection of psychological fees is not a repeated issue in this office from 2018.

Based on the volume of work managed in this office, I highly commend and appreciate the daily work of all of the employees in the Lynchburg Circuit Court Clerk's Office.

Sincerely,



Eugene Wingfield  
Clerk