



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 4, 2019

The Honorable Claiborne H. Stokes, Jr.  
Chief Judge  
County of Madison General District Court  
P. O. Box 47  
Goochland, VA 23063

The Honorable Deborah S. Tinsley  
Chief Judge  
County of Madison Juvenile and Domestic Relations District Court  
P. O. Box 452  
Louisa, VA 23093

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Madison  
Judicial District: Sixteenth

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 Fines and Costs**

Repeat: No

The former Clerk did not properly bill and collect court fines and costs. In 30 cases tested, we noted the following errors.

- In two cases, fees totaling \$1,500 were not certified to the Circuit Court.

- In three cases, fines of \$500 were miscoded as local instead of Commonwealth.
- In two cases, defendants were overcharged \$240 in costs.
- In two cases, defendants were not charged costs totaling \$213.

The Clerk 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 fines and costs in accordance with the Code of Virginia.

**Properly Review Waivers and Retain Documentation**

Repeat: No

The Clerk did not properly review supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In two of 11 cases tested, the approved waiver amount did not match the list of allowance amounts submitted, resulting in overpayments to attorneys of \$1,315. Further, in three cases tested, supporting documentation was not retained.

The Clerk should ensure that all appropriate documentation supporting attorney payments is present and that approved waivers agree to applicable invoices as required by the Court Appointed Counsel Procedures and Guidelines Manual.

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 Theresa Carter, Judge  
The Honorable Ronald L Morris, Judge  
Wendy A. Gallihugh, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia