



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 20, 2024

The Honorable Joan Ziglar  
Chief Judge  
City of Martinsville General District Court

Audit Period: July 1, 2022, through June 30, 2023  
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 the following matter requiring management's attention and corrective action.

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

**Repeat:** No

The Clerk and her staff did not properly bill and collect court fines and costs. In ten of 54 cases tested (19%), we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$1,721 in court costs.
- In three cases, the Clerk miscoded in the financial system fines of \$75 as local instead of Commonwealth and \$250 as Commonwealth instead of local.
- In one case, the Clerk overcharged a defendant \$120 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and court costs, and 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.

The Honorable Joan Ziglar, Chief Judge  
May 20, 2024  
Page Two

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Stephanie Vipperman, Judge  
Amber Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

City of Martinsville General District Court  
For the period July 1, 2022 through June 30, 2023  
Distribution List  
Mailed 6/5/24 vks

The Honorable Joan Ziglar  
Chief Judge  
City of Martinsville General District Court  
[jziglar@vacourts.gov](mailto:jziglar@vacourts.gov)

Amber Martin  
Clerk of the Court  
City of Martinsville  
[amartin@vacourts.gov](mailto:amartin@vacourts.gov)

The Honorable Stephanie Vipperman, Judge  
City of Martinsville General District Court  
[svipperman@vacourts.gov](mailto:svipperman@vacourts.gov)

Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
[pdelosh@vacourts.gov](mailto:pdelosh@vacourts.gov)