



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 4, 2019

The Honorable Colleen K. Killilea
Chief Judge
County of Mathews General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Mathews
Judicial District: Ninth

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 Fines and Costs

Repeat: No

The Clerk did not properly bill and collect court fines and costs. In 34 cases tested, we noted the following errors.

- In eight cases, defendants were overcharged costs totaling \$1,740.
- In five cases, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$884.
- In eleven cases, defendants were not charged a total of \$511 in fines and costs.
- In one case, the fine of \$250 was miscoded as local instead of state.

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 costs in accordance with Code of Virginia.

Colleen K. Killilea, Chief Judge
December 4, 2019
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
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MSM: clj

cc: The Honorable Stephanie E. Merritt, Judge
Angela D. Shoe, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia