



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 1, 2014

The Honorable H. Cary Payne
Chief Judge
City of Lynchburg Juvenile and Domestic Relations District Court
909 Court Street, Main Level
Lynchburg, VA 24504

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Lynchburg
Judicial District: Twenty-fourth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Promptly Deposit Collections

The Clerk and her staff did not make daily bank deposits for 32 of 121 days tested throughout the audit period. Delays of up to six days were noted. Not making timely deposits increases the risk of a loss of funds. We recommend the clerk enforce that her staff follow the daily closing procedures as outlined in Chapter 10 of the Financial Management System Manual and deposit court collections on a daily basis.

Properly Bill and Collect Court Costs and Attorney Fees

The Clerk and her staff do not properly bill and collect court costs and attorney fees. Specifically, we noted the following errors.

- There were five cases in which the attorney fees were not properly approved, resulting in the Commonwealth paying \$682 in unsubstantiated attorney fees.

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- Defendants were not billed for attorney fees totaling \$1,335 and costs of \$111, resulting in a loss to the Commonwealth and locality.
- Defendants were overbilled for costs totaling \$200.
- The locality was not billed for \$360 in attorney fees.

The Clerk should work with her staff to ensure they understand the billing and collection requirements for attorney fees and court costs. Further, the Clerk should review the work of her staff to identify and correct potential errors and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable R. Louis Harrison, Jr., Judge
The Honorable Michael T. Garrett, Judge
Heather Dawn Cooper, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia