



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 17, 2019

The Honorable Wallace S. Covington III
Chief Judge
County of Prince William General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Prince William
Judicial District: Thirty-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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk did not properly bill and collect court fines and costs. In 39 cases tested, we noted the following errors.

- In eight cases, defendants were not charged a total of \$2,270 in fines and costs.
- In one locality case, attorney fees of \$120 were miscoded as town instead of county.

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.

Wallace S. Covington III, Chief Judge

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

Martha S. Mavredes

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable William E. Jarvis, Judge
The Honorable Turkessa B. Rollins, Judge
The Honorable Robert P. Coleman, Judge
The Honorable Petula C. Metzler, Judge
Rhonda Daley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia