



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 29, 2015

The Honorable Harold A. Black
Chief Judge
City of Lynchburg General District Court
123 East Main Street, Suite 202
Bedford, VA 24523

Audit Period: July 1, 2013 through June 30, 2014
Court System: City of Lynchburg
Judicial District: Twenty-fourth

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 Costs (Repeat Finding)

The Clerk and her staff did not properly bill and collect court costs. In 10 of 46 cases tested, the Clerk and her staff made the following errors.

- In seven cases, defendants were not billed \$572 in court costs, resulting in a loss of revenue to the Commonwealth.
- In two cases, defendants were overcharged court costs of \$130.
- In one local case, the city was not billed \$120 for public defender fees. Additionally, the public defender fees were miscoded as state instead of local.

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The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In addition, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Wetawna G. Hays, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia