



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 30, 2016

The Honorable Sam D. Eggleston III
Chief Judge
County of Amherst General District Court
P.O. Box 513
Amherst, VA 24521

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Amherst
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 Approve Court-Appointed Attorney Payments

The Clerk and her staff did not certify the correct amounts to the Executive Secretary of the Supreme Court of Virginia for payments to court-appointed attorneys. Specifically, on three invoices the list of allowances did not agree with the approved waivers, resulting in one court-appointed attorney not receiving a payment due of \$120 and two others being overpaid by \$117.

Court-appointed attorneys submit a list of allowances and may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In this court, the Clerk is responsible for completing the amount allowed on the list of allowances. Once the court has approved the list of allowances, the Clerk forwards the list of allowances to the Commonwealth for payment.

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The Clerk and her staff should be more diligent when completing the list of allowances when court-appointed attorneys submit waiver applications.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Beverly O. Lewis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia