



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 10, 2020

The Honorable Jeffrey P. Bennett
Chief Judge
City of Lynchburg Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
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:

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2018)

The Clerk and her staff did not properly bill and collect court costs. In 35 cases tested, we noted the following errors.

- In three cases, the defendants were not charged for \$257 in costs.
- In two local cases, fines totaling \$130 were miscoded as state rather than local.
- In two cases, the defendants were overcharged court appointed attorney fees of \$123.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

Reconcile Bank Account

Repeat: Yes (first issued in fiscal year 2018)

During the audit period, the Clerk could not prepare her monthly bank reconciliation without assistance from the Office of the Executive Secretary of the Supreme Court of Virginia. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

Since the audit period ended, the Clerk requested and received additional training in preparing the monthly bank reconciliation. The Clerk should reconcile the bank account each month upon receipt of the bank statement.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable H. Cary Payne, Judge
Victoria Baez, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia