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Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 4, 2016

The Honorable Robert L. Downer, Jr.  
Chief Judge  
County of Albemarle General District Court  
606 East Market Street  
Charlottesville, VA 22902

Audit Period: July 1, 2014 through June 30, 2016  
Court System: County of Albemarle  
Judicial District: Sixteenth

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:

### **Maintain Accounting Records (New)**

The former Clerk did not retain accounting records for the period of July 2014 through December 2014. The Clerk is required to retain these records for a period of six months after the audit. The current clerk should review the retention schedule for the accounting records and maintain all such records in accordance with the Financial Management System User's Guide.

### **Properly Bill and Collect Court Costs (New)**

The Clerk and her staff did not properly bill and collect court costs. In five of 39 cases tested, we noted the following errors.

- In one case, the Clerk incorrectly coded the case as local, resulting in a loss to the state of \$560.

The Honorable Robert L. Downer, Jr., Chief Judge  
November 4, 2016  
Page Two

- In one case, the Clerk did not assess the defendant public defender fees totaling \$60.
- In three cases, the Defendants were overcharged a total of \$460 in court appointed attorney fees.

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 all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

**Properly Complete and Maintain Waivers (New)**

The former Clerk did not complete or maintain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In one case, the former Clerk did not retain the proper documentation.

The current Clerk should require that all applicable signatures are present and that waivers are completed in full and retained with the appropriate invoices as required by Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable William G. Barkley, Judge  
Crystal Byers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia