



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 10, 2017

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Orange General District Court
P.O. Box 2677
Charlottesville, VA 22902

The Honorable Deborah S. Tinsley
Chief Judge
County of Orange Juvenile and Domestic Relations District Court
P.O. Box 452
Louisa, VA 23093-0452

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Orange
Judicial District: Sixteenth

We are performing a statewide audit of the Combined 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)

The Clerk did not properly bill and collect court costs. In 63 cases tested, we noted the following errors.

- In four cases, the Clerk did not document costs on the back of the summons or warrant on appealed cases, resulting in the loss of potential payments totaling \$319.

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- In three cases, defendants were not assessed a total of \$206 in court costs.
- Two state cases were miscoded as local violations.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Claiborne H. Stokes, Judge
The Honorable David M. Barredo, Judge
The Honorable Frank W. Somerville, Judge
Barbara B. Miller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia