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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 15, 2018

The Honorable Gordon F. Saunders
Chief Judge
County of Augusta General District Court
150 S. Main St., #2
Lexington, VA 24450

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Augusta
Judicial District: Twenty-fifth

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: No

The Clerk and her staff did not properly bill and collect court costs. In 29 cases tested, we noted the following errors.

- In three cases, defendants were not properly assessed costs, resulting in losses of \$597 to the Commonwealth.
- In three local cases, the locality was not billed for public defender fees of \$360.

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 Code of Virginia.

Gordon F. Saunders, Chief Judge
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Rupen R. Shah, Judge
Christy D. Hostetter, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia