



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 27, 2015

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Orange General District Court
P. O. Box 821
Orange, VA 22960-1305

The Honorable Frank W. Somerville
Chief Judge
County of Orange Juvenile and Domestic Relations District Court
P. O. Box 821
Orange, VA 22960-1305

Audit Period: July 1, 2013 through June 30, 2014
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 Fines and Costs

The Clerk and her staff did not properly bill and collect court fines and costs, resulting in a potential loss of revenue to the Commonwealth and locality. In ten of 38 cases tested, the auditor noted the following errors.

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- In three cases, state fines and costs of \$1,313 were incorrectly coded as local fines and costs.
- In four cases, it could not be determined whether or not the locality was billed for attorney fees of \$480.
- One defendant was overcharged a total of \$120 for attorney fees.
- In three cases, defendants were not billed for a total of \$360 for Court Appointed Attorney fees.

The Clerk 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 addition, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Edward K. Carpenter, Judge
The Honorable David M. Barredo, Judge
Barbara B. Miller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia