



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 18, 2019

The Honorable Sam D. Eggleston III
Chief Judge
City of Lynchburg General District Court
905 Court Street
Lynchburg, VA 24504

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Lynchburg
Judicial District: Twenty-fourth

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 Fines and Costs

Repeat: Yes (first issued in fiscal year 2012)

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

- In five appealed cases, psychological evaluation fees totaling \$2,650 were not certified to the Circuit Court.
- In one case, the \$250 fine was miscoded as local rather than Commonwealth.
- In two cases, the defendants were not charged a total of \$134 for court appointed attorney and psychological evaluation fees.

Sam D. Eggleston III, Chief Judge

April 18, 2019

Page Two

- In one appealed case, the psychological evaluation fee of \$50 was incorrectly certified to the Circuit Court.

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.

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 Randy C. Krantz, Judge
The Honorable Stephanie S. Maddox, Judge
Wetawna G. Hays, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia