



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 27, 2017

The Honorable Gordon F. Saunders
Chief Judge
City of Buena Vista General District Court
20 South Randolph Street, Suite 200
Lexington, VA 24450

The Honorable Laura L. Dascher
Chief Judge
City of Buena Vista Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Buena Vista
Judicial District: Twenty-fifth

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: No

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

- In five appealed cases, court costs totaling \$1,023 were not certified to the Circuit Court.
- In three cases, the defendants were not billed for \$47 in court costs.

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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:alh

cc: The Honorable Paul A. Tucker, Judge
Ginger L. Webb, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia