



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 15, 2013

The Honorable Harold A. Black
Chief Judge
City of Lynchburg General District Court
123 East Main Street, Suite 202
Bedford, VA 24523

Audit Period: July 1, 2011 through June 30, 2012
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 Costs and Fines

The Clerk and her staff did not properly bill and collect court costs and fines. In five of 59 cases tested, the auditor noted the following errors.

- In three cases, the Clerk did not bill the defendants for a local fine of \$100 and court appointed attorney approved expenses of \$58.
- In one case, the court did not certify court costs of \$81 to the Circuit Court Clerk when the defendant appealed the case.
- In one case, the Clerk erroneously billed a defendant for the blood alcohol withdraw fee of \$25.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

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Improve Accounts Receivable Management

In two of four accounts tested, the Clerk did not change the due date to the default date, which renders accounts delinquent, when the defendants failed to make payments in accordance with their established payment agreements. The court can allow a defendant to enter into a time to pay agreement for repayment of delinquent fines and costs. When accounts receivable become delinquent, the Clerk should promptly notify the Department of Motor Vehicles and the Commonwealth's Attorney in order to maximize collections.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable R. Edwin Burnette, Jr., Judge
The Honorable Sam D. Eggleston, III, Judge
Janet T. Stinnett, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia