



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 2, 2020

The Honorable Sam D. Eggleston III  
Chief Judge  
City of Lynchburg General District Court

Audit Period: July 1, 2018 through June 30, 2019  
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**

**Repeat:** Yes (first issued in fiscal year 2012)

The former Clerk and her staff did not properly bill and collect court costs. In 64 cases tested, we noted the following errors.

- In two cases, the defendants were overcharged costs totaling \$275.
- In two local cases, the locality was not billed for public defender fees of \$140.
- In two appealed cases, costs of \$140 were incorrectly certified to the Circuit Court.
- In two cases, defendants were not charged costs of \$50.

The current 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.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Stephanie S. Maddox, Judge  
The Honorable Randy C. Krantz, Judge  
Amy S. Leftwich, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia