



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 3, 2019

The Honorable William Harrison Cleaveland
Chief Judge
City of Buena Vista General District Court
20 East Back Street
Fincastle, VA 24090

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, 2017 through June 30, 2018
Court System: City of Buena Vista
Judicial District: Twenty-Fifth

We are performing a statewide audit of the Combined 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 2017)

The Clerk and her staff did not properly bill and collect court costs. In 28 cases tested, we noted the following errors.

- In two cases, the defendants were not charged \$284 in court costs.
- In two cases, the defendants were overcharged \$188 in court costs.
- In two appealed cases, court costs totaling \$138 were not certified to the Circuit Court.

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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:vks

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