



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 23, 2020

The Honorable Matthew D. Nelson  
Chief Judge  
City of Colonial Heights General District Court

Audit Period: July 1, 2019 through June 30, 2020  
Court System: City of Colonial Heights  
Judicial District: Twelfth

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 2017)

The Clerk and her staff did not properly bill and collect court costs. In 70 cases tested, we noted the following errors.

- Psychological evaluation fees of \$1,900 for three felony cases were not certified to the Circuit Court.
- Defendants in ten cases were not charged a total of \$1,722 in court costs.
- For nine local cases, the Clerk submitted \$1,080 in attorney fee invoices to the Commonwealth for payment instead of the locality and, in one commonwealth case, erroneously miscoded attorney fees of \$120 as local.

The Clerk and her staff should correct the specific cases noted above and should establish a 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.

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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

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MSM:vks

cc: The Honorable Thomas L. Vaughn, Judge  
The Honorable Keith Nelson Hurley, Judge  
The Honorable Pamela O'Berry, Judge  
The Honorable James J. O'Connell III, Judge  
Chelsea L. Murrell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia