



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 25, 2016

The Honorable Sam D. Eggleston, III  
Chief Judge  
City of Lynchburg General District Court  
P. O. Box 514  
Lovingston, VA 22949

Audit Period: July 1, 2014 through June 30, 2016  
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 Fines and Costs (Repeat Finding)**

The Clerk and her staff did not properly bill and collect court fines and costs. In seven of 46 cases tested, we noted the following errors.

- In four cases, defendants were overcharged \$662 in court costs.
- In one local case, the Clerk incorrectly sent a court-appointed attorney bill of \$261 to the Commonwealth for payment.
- In two cases, the defendants were not billed for \$64 in court costs.
- In two cases, fines and costs totaling \$81 were incorrectly coded.

The Honorable Sam D. Eggleston, III  
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Page Two

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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

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