



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 31, 2017

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, 2016 through June 30, 2017  
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)**

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

- In five cases, defendants were overcharged \$635 in court costs.
- In three cases, defendants were not billed for \$119 in court costs.
- In one appealed case, court costs of \$86 were not certified to the Circuit Court.

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.

Sam D. Eggleston, III, Chief Judge  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

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