



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 4, 2019

The Honorable Colleen K. Killilea  
Chief Judge  
County of Middlesex General District Court

Audit Period: July 1, 2018 through June 30, 2019  
Court System: County of Middlesex  
Judicial District: Ninth

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:** No

The Clerk did not properly bill and collect court fines and costs. In 53 cases tested, we noted the following errors.

- In eight cases, defendants were overcharged costs totaling \$1,801.
- In 16 cases, defendants were not charged a total of \$636 in fines and costs.
- In three cases, the Clerk erroneously billed the Commonwealth instead of the locality for \$600 in attorney fees.

The Clerk 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 Code of Virginia.

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

Martha S. Mavredes  
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MSM:vks

cc: The Honorable Stephanie E. Merritt, Judge  
Angela D. Shoe, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia