



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 15, 2013

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Louisa General District Court
PO Box 2677 606 E. Market Street
Charlottesville, VA 22902-2677

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Louisa
Judicial District: Sixteenth

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 and Fines

The Clerk did not properly bill and collect court costs and fines, resulting in a loss of revenue to the Commonwealth and locality. In 29 cases tested, we noted the following errors.

- In three cases, the Clerk incorrectly entered the charges as local rather than state in the court's automated information system, resulting in a loss to the Commonwealth of fines and costs in the amount \$1,110.
- In one local case, the Clerk incorrectly billed the state for the court appointed attorney fees, resulting in a loss to the Commonwealth of \$120.
- In one case, the Clerk did not bill the defendant for court appointed attorney expenses of \$33, resulting in a loss to the Commonwealth.
- In two state cases, the Clerk erroneously billed the locality for court appointed attorney fees, resulting in a loss of \$240 to the locality.
- In one case, the Clerk overcharged the defendant by \$120 for court appointed attorney fees.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

The Honorable Robert H. Downer, Jr., Chief Judge
May 15, 2013
Page Two

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH:clj

cc: The Honorable Edward K. Carpenter, Judge
Gail O. Proffitt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia