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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2014

The Honorable Harold A. Black
Chief Judge
City of Lynchburg General District Court
123 East Main Street, Suite 202
Bedford, VA 24523

Audit Period: July 1, 2012 through June 30, 2013
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

The former Clerk did not properly bill and collect court costs. In 18 of 69 cases tested, we noted the following errors:

- The Office of the Executive Secretary of the Supreme Court of Virginia was billed \$3,114 in unsubstantiated attorney fees.
- Defendants were overcharged attorney fees of \$725 and trauma fund fees of \$50.
- The locality was overbilled \$40 in attorney fees.
- Defendants were undercharged a total of \$278 for attorney fees and expenses.

The Clerk should correct the specific cases noted above. Further, we recommend the current Clerk work with her staff to ensure they understand the billing and collection requirements for attorney fees and court costs and review their work to identify and correct potential errors. If necessary, the Clerk should request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable R. Edwin Burnette, Jr., Judge
The Honorable Sam D. Eggleston, III, Judge
Wetawna G. Hays, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia