



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 9, 2016

The Honorable Ricardo Rigual  
Chief Judge  
County of Stafford General District Court  
P. O. Box 339  
Spotsylvania, VA 22551

Audit Period: July 1, 2014 through June 30, 2015  
Court System: County of Stafford  
Judicial District: Fifteenth

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)**

The Clerk and her staff did not properly bill and collect court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. In 96 of 138 cases tested, the auditor noted the following errors.

- In 92 cases, the charge was recorded in the automated system as local instead of state, resulting in a loss of \$7,085 in fines to the Commonwealth and \$11,040 in reimbursed attorney fees to the locality.
- In ten cases, defendants were not assessed for attorney fees, resulting in a loss of \$960 to the Commonwealth and \$240 to the locality.
- In three cases, improper assessments resulted in a defendant being overcharged \$5 and a loss of \$190 in fines and costs to the Commonwealth.

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The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In addition, 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 J. Bruce Strickland, Judge  
The Honorable Robert E. Reibach, Judge  
Nicole B. McGuire, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia