



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 12, 2020

The Honorable William W. Eldridge, IV
Chief Judge
County of Warren General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Warren
Judicial District: Twenty-sixth

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: No

The Clerk and her staff did not properly bill and collect court costs. In nine of 47 cases tested, we noted the following errors.

- For five cases, costs totaling \$1,259 were not certified to the Circuit Court.
- Defendants in two cases were overcharged \$240 in attorney fees.
- In two cases, the defendants were not assessed \$145 in costs.

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 all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

William W. Eldridge, IV, Chief Judge
March 12, 2020
Page Two

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Dale Houff, Judge
Lauren E. Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia