



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 3, 2020

The Honorable John Stanley Hart, Jr.
Chief Judge
County of Page General District Court

Audit Period: July 1, 2019 through June 30, 2020
Court System: County of Page
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 did not properly bill and collect court costs. In 45 cases tested, we noted the following errors.

- The defendants in six cases were overcharged \$574 in court costs.
- In four cases, defendants were not charged court costs of \$442.
- The Clerk erroneously miscoded fees of \$117 as local and \$360 as commonwealth for four cases.
- For three local cases, the Clerk submitted \$327 in attorney fee invoices to the Commonwealth for payment instead of the locality.

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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.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

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