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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 9, 2015

The Honorable Mayo K. Gravatt  
Chief Judge  
City of Petersburg General District Court  
P.O. Box 280  
Dinwiddie, VA 23841

Audit Period: July 1, 2013 through June 30, 2014  
Court System: City of Petersburg  
Judicial District: Eleventh

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**

The former Clerk and her staff did not properly assess and collect court fines and costs resulting in a loss of revenue to the Commonwealth and the Locality. In ten of the 30 cases tested, the auditor noted the following errors.

- In seven cases, costs totaling \$175 were not assessed to the defendants.
- The city was not billed for \$120 in court appointed attorney fees.
- In one case, public defender fees were not properly assessed, resulting in an overpayment to the Commonwealth of \$60.
- In one case, a state fine of \$50 was not assessed to the defendant.

The Clerk should correct these specific cases noted above. In addition, the Clerk should work with her staff to ensure they understand 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 Mayo K. Gravatt, Chief Judge  
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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 Ray P. Lupold III, Judge  
The Honorable Robert Beman Beasley Jr., Judge  
Dana Shannon, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

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