



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 14, 2017

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Albemarle General District Court
501 E. Jefferson Street, Suite 138
Charlottesville, VA 22902

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Albemarle
Judicial District: Sixteenth

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: Yes

The Clerk and her staff did not properly bill and collect court costs. In 34 cases tested, we noted the following errors.

- In four cases, defendants were not properly assessed costs, resulting in defendants being overcharged \$445 and losses of \$120 to the Commonwealth and \$50 to the locality.
- In one case, charges were miscoded in the court's financial system, resulting in a loss of \$120 to the Commonwealth.
- In two appealed cases, court costs of \$317 were not certified to the Circuit Court.

The Honorable Robert H. Downer, Jr.
Chief Judge
December 14, 2017
Page Two

- In seven local cases, the locality was not billed for public defender fees of \$840.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable William G. Barkley, Judge
Crystal L. Byers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia