



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2017

The Honorable Sam D. Eggleston, III
Chief Judge
County of Bedford General District Court
P. O. Box 514
Lovingston, VA 22949

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Bedford
Judicial District: Twenty-fourth

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

The Clerk and her staff did not properly bill and collect court costs. In 23 cases tested, we noted the following errors.

- In one case, the defendant was over-charged \$375 in court appointed attorney fees.
- In two cases, the defendants were not billed \$282 in court costs, resulting in a loss of revenue to the Commonwealth and locality.
- In three appealed cases, court costs of \$273 were incorrectly certified to the circuit court.

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The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Julia Ann Peters, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia