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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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May 28, 2019

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, 2017 through June 30, 2018
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:

Review General Ledger

Repeat: No

The Clerk does not review the court's general ledger to ensure account balances are appropriate. As of June 2018, the Clerk was holding \$219 in tax refunds that should have been allocated to defendants' accounts. The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2016)

The Clerk did not properly bill and collect court costs. In 43 cases tested, we noted the following errors.

- In three cases, the Clerk did not certify costs of \$1,650 to the circuit court.

Robert H. Downer, Jr., Chief Judge
May 28, 2019
Page Two

- In seven cases, the Clerk did not bill defendants for \$1,050 in court costs.
- In four local cases, the Clerk did not bill the locality for public defender fees of \$480.
- In three cases, the Clerk erroneously billed the Commonwealth instead of the locality for court-appointed attorney fees of \$360.
- In four cases, the Clerk miscoded fines and costs of \$460 as local instead of Commonwealth.

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:vks

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