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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 8, 2018

The Honorable Becky J. Moore
Chief Judge
City of Alexandria General District Court
P.O. Box 320489
Alexandria, VA 22320-4489

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Alexandria
Judicial District: Eighteenth

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, Properly Bill and Collect Attorney Fees

The Clerk and her staff did not properly bill and collect court costs. In 48 cases tested, we noted the following errors.

- In five cases, fines were miscoded in the court's financial system, resulting in losses of \$1,200 to the locality.
- In one case, an attorney voucher was erroneously submitted to the Commonwealth for payment instead of the locality, resulting in a loss of \$738 to the Commonwealth.
- In one case, an attorney application for waiver funds was incorrectly processed, resulting in a loss of \$240 to the Commonwealth.
- In four cases, defendants were not properly assessed costs, resulting in defendants being overcharged \$80.

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- In four cases, defendants were not properly assessed costs, resulting in defendants being overcharged \$80.

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 Donald M. Haddock Jr., Judge
Marion W. Jackson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia