



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 24, 2018

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Goochland General District Court
501 East Jefferson St., Suite 138
Charlottesville, VA 22902

The Honorable Deborah S. Tinsley
Chief Judge
County of Goochland Juvenile and Domestic Relations District Court
P. O. Box 452
Louisa, VA 23093

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

We are performing a statewide audit of the Combined 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: No

The Clerk and her staff did not properly bill and collect court costs. In 20 cases tested, we noted the following errors.

- In seven cases, errors in the assessment and billing of attorney costs resulted in Commonwealth losses of \$568 and defendants being overcharged a total of \$98.

Robert H. Downer, Jr., Chief Judge
Deborah S. Tinsley, Chief Judge
April 24, 2018
Page Two

- In two local cases, the Clerk incorrectly billed the Commonwealth \$240 for court-appointed attorney fees rather than billing the locality.

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:cj

cc: The Honorable Claiborne H. Stokes, Jr., Judge
Dianne H. White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia