



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 10, 2021

The Honorable Sam D. Eggleston, III  
Chief Judge  
City of Lynchburg General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: City of Lynchburg  
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 the following matters requiring management's attention and corrective action.

## **Properly Bill and Collect Court Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In six of 23 cases tested (26%), we noted the following errors.

- The Clerk billed both the Commonwealth and the locality for \$240 in attorney fees for two cases.
- For one appealed case, the Clerk erroneously certified \$60 in court costs to the circuit court and did not certify \$53 in court costs for another.
- In one case, the Clerk did not bill the locality for public defender fees of \$120.
- The Clerk miscoded attorney fees of \$111 in one case as guardian ad litem fees in the financial system.

The Honorable Sam D. Eggleston, III, Chief Judge  
December 10, 2021  
Page Two

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 the Code of Virginia.

**Properly Review Liabilities Report**

**Repeat:** No

The Clerk does not properly review the monthly liabilities report and resolve improper balances when necessary. We noted the Clerk has been holding miscoded copy fee revenue in escrow accounts since December of 2020. The monthly liabilities report summarizes all liability account balances and helps identify liability balances requiring correction or other action.

The Clerk should reclassify the miscoded fees noted and, going forward, should review the liabilities report monthly to ensure the propriety of all liability balances.

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

Staci A Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Stephanie S. Maddox, Judge  
The Honorable Randy C. Krantz, Judge  
Amy S. Leftwich, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia