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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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November 15, 2017

The Honorable Laura L. Dascher
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Rockbridge
Judicial District: Twenty-fifth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Fines and Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court fines and costs. In 14 cases tested, we noted the following errors.

- In ten cases, defendants were not billed for \$1,420 in court fines and costs.
- In three cases, defendants were overcharged a total of \$81 in court costs.
- In one case, \$25 was miscoded as a state blood test fee rather than the local jail admission fee.

The Clerk and his 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 fines and costs in accordance with the Code of Virginia.

Properly Bill Locality for Public Defender Fees

Repeat: No

During the audit period, the Clerk did not bill the locality for public defender fees of \$600 for cases in which public defenders represented defendants in local cases. The Clerk should bill the locality for the fees noted. Further, once the court has approved the public defender's timesheet in a local case, the Clerk should immediately forward the timesheets to the locality for payment.

Properly Review and Disburse Liabilities

Repeat: No

The Clerk did not review the monthly liability index report and disburse liabilities. We noted a \$96 balance that accumulated in the escrow account during the audit period that should have been disbursed. The liability index report gives the current balance of each receivable and liability account and lists those receivables with credit balances at fiscal year-end.

The Clerk should review the liability index report monthly and disburse any eligible accounts. Further, the Clerk should immediately disburse the balance noted in the escrow account to the proper account holder.

Retain Voided Receipts

Repeat: No

In two of three voided receipts tested, the Clerk did not retain all copies of the voided receipts and did not document the reason for any of the voids. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts and document the reason for voiding receipts as required by the Financial Management System User's Guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: Gregory C. Hemmings, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia