



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 21, 2018

The Honorable Tanya Bullock
Chief Judge
City of Virginia Beach Juvenile and Domestic Relations District Court
2425 Nimmo Parkway, Bldg 10
Virginia Beach, VA 23456

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Virginia Beach
Judicial District: Second

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 Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 31 cases tested, we noted the following errors.

- In six cases, defendants were not billed for \$1,003 in court costs.
- In one case, defendants were overcharged \$120 in court costs.
- In four appealed cases, court costs of \$392 were not certified to the Circuit Court.

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

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Randall M. Blow, Judge
The Honorable Deborah V. Bryan, Judge
The Honorable Kevin M. Duffan, Judge
The Honorable Philip C. Hollowell, Judge
Pamela Scott, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia