



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 9, 2023

The Honorable Elizabeth Kellas Burton  
Chief Judge  
City of Winchester Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Winchester  
Judicial District: Twenty-Sixth

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 the following matter requiring management's attention and corrective action.

### **Properly Bill and Collect Court Fines**

Repeat: No

The Clerk and her staff did not properly bill and collect court fines. In three of ten cases tested (30%), the Clerk miscoded in the financial system fines of \$194 as Commonwealth instead of local. The Clerk and her staff should correct the specific cases noted during the audit and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines in accordance with the Code of Virginia.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable James Drown, Judge  
The Honorable Kimberly Athey, Judge  
The Honorable Nancie Williams, Judge  
Lisa M. Eaton, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia