



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 2, 2018

The Honorable H. David O'Donnell
Chief Judge
County of Rockingham Juvenile and Domestic Relations District Court
5 North Kent St.
Winchester, VA 22601

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Rockingham
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 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 ten of 51 cases tested, we noted the following errors.

- In six cases, expert fees totaling \$3,000 were not certified to the Circuit Court, one defendant was overcharged \$90, and another defendant was not charged \$38.
- Three cases were incorrectly entered as local instead of state, resulting in a loss to the state of \$100.

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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: clj

cc: Terri Rae, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia