



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 3, 2025

The Honorable Deborah S. Tinley  
Chief Judge  
County of Albemarle Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of Albemarle  
Judicial District: Sixteenth

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 Assess and Bill Court Costs**

**Repeat:** Yes (First issued in fiscal year 2023 as Properly Bill and Collect Court Costs)

The Clerk and her staff did not properly assess and bill court costs. In seven of 41 (17%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$1,171 in court costs.
- For two cases, the Clerk did not bill the locality for a total of \$240 in public defender fees.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

Deborah S. Tinley, Chief Judge

January 3, 2025

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Barbara G. Lowe, Judge  
The Honorable Areshini Pather, Judge  
The Honorable Peter K. Griffith, Judge  
Stephanie Bunch, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia