



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 28, 2023

The Honorable Lisa M. Baird
Chief Judge
County of Prince William Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Prince William
Judicial District: Thirty-first

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 and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 11 of 48 cases tested (23%), we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$1,363 in court costs.
- For three cases, the Clerk did not certify court costs totaling \$542 to the Circuit Court.
- The Clerk overcharged defendants in two cases a total of \$50.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and costs, 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 and costs in accordance with the Code of Virginia.

Lisa M. Baird, Chief Judge

March 28, 2023

Page Two

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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 D. Scott Bailey, Judge
The Honorable Jacqueline W. Lucas, Judge
The Honorable Carlos Javier Flores Laboy, Judge
Monica J Burnett, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia