



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 3, 2021

The Honorable Philip C. Hollowell
Chief Judge
City of Virginia Beach Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
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 requiring management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk does not have sufficient procedures in place to ensure that costs for psychological evaluations are assessed when defendants are found guilty, or their cases are certified to the circuit court. Vendors prepare invoices for payment, which are often submitted to the court prior to a final adjudication or transfer of the case. In eight of 25 cases tested (32%), costs of \$3,900 were either not billed or not certified to the circuit court.

The Clerk should correct the specific cases noted and establish procedures to identify and properly bill these costs. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Phillip C. Hollowell, Chief Judge

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

Staci A. Henshaw

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SAH: clj

cc: The Honorable Tanya Bullock, Judge
The Honorable Deborah V. Bryan, Judge
The Honorable Adrienne L. Bennett, Judge
The Honorable Cheshire I'Anson Eveleigh, Judge
The Honorable Timothy Quick, Judge
Amy K. Burnham, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia