



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 7, 2022

The Honorable Brian H. Turpin
Chief Judge
City of Danville Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Danville
Judicial District: Twenty-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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2018 as Properly Bill and Collect Court Fines and Costs)

Due to timing of the last audit report, we expanded our audit period for testing fine and cost assessments through December 2021 to determine whether assessment errors continued after we addressed the issue in the last audit. We noted that the Clerk and her staff are still not properly billing and collecting court costs. In five of 28 cases tested (18%), we noted the following errors.

- In three cases, the Clerk did not certify to the Circuit Court \$250 in court costs.
- The Clerk did not charge defendants in two cases for a total of \$126 in court costs.

The Clerk 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 the Code of Virginia.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is not repeated in this report.

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

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cc: The Honorable Dale M. Wiley, Judge
The Honorable Deanna Perdue Stone, Judge
The Honorable David A. Furrow, Judge
Tammy C. White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia