



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 4, 2019

The Honorable Brian H. Turpin  
Chief Judge  
County of Franklin Juvenile and Domestic Relations District Court  
P. O. Box 270  
Chatham, VA 24531-0270

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Franklin  
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 certain matters that required management's attention and corrective action. These matters included:

## **Properly Bill and Collect Court Costs**

**Repeat:** Yes (first issued in fiscal year 2016)

The Clerk and her staff did not properly bill and collect court costs. In 23 cases tested, we noted the following errors.

- In two cases, court costs totaling \$406 were not certified to the Circuit Court.
- In one case, the locality was not billed for local court appointed attorney fees. Instead, the Commonwealth paid the court appointed attorney invoice of \$120.
- In two cases, defendants were overcharged \$50 in court costs.

Brian H. Turpin, Chief Judge  
June 4, 2019  
Page Two

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Timothy W. Allen, Judge  
The Honorable Sara A. Rice, Judge  
Billie Jo Wagner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia