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Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 24, 2014

The Honorable Alfreda Talton-Harris  
Chief Judge  
City of Suffolk Juvenile and Domestic Relations District Court  
150 N. Main Street 2nd Floor  
Suffolk, VA 23414

Audit Period: July 1, 2012 through June 30, 2013  
Court System: City of Suffolk  
Judicial District: Fifth

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 Assess Defendants for Court Costs**

The Clerk and her staff did not properly assess costs to defendants resulting in a loss of revenue to the Commonwealth and the locality. We noted an error rate of 18 percent in the cases tested. The most significant errors identified were cases appealed to the Circuit Court without certified costs of \$405 as required by section 19.2-335 of the Code of Virginia. The Clerk should work with her staff to ensure they understand the billing requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert S. Brewbaker, Judge  
Shonda R. Carroll, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia