



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 29, 2021

The Honorable Brooke Taylor Willse Gaddy
Chief Judge
City of Lynchburg Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Lynchburg
Judicial District: Twenty-Fourth

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 include the following:

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in 2018)

The Clerk and her staff did not properly bill and collect court costs. In 5 of 38 cases tested (13%), we noted the following errors:

- For two appealed cases, \$500 in court costs were not certified to the circuit court and \$120 in costs were erroneously certified.
- Defendants in three cases were not charged for costs totaling \$604.
- In two cases, defendants were overcharged \$76.

The Clerk and her staff should correct the specific cases noted during the audit 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.

Brooke Taylor Willse Gaddy, Chief Judge

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Page Two

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

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SAH: clj

cc: The Honorable H. Cary Payne, Judge
Victoria Baez, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia