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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 5, 2016

The Honorable Sarah A. Rice
Chief Judge
County of Pittsylvania Juvenile and Domestic Relations District Court
275 South Main Street Courthouse, Suite 3
Rocky Mount, VA 24151

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Pittsylvania
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 Fines and Costs

The former Clerk and her staff did not properly bill and collect court fines and costs. In 32 cases tested, we noted the following errors.

- In seven cases, the defendants were not billed a total of \$520 in court costs and \$50 in fines, resulting in a loss of revenue to the Commonwealth and the locality.
- In one case, the defendant was overcharged \$292 in court costs.
- In one appealed case, court costs of \$231 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.

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The current 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.

Improve Accounts Receivable Management

In three of four cases tested, the former Clerk and her staff did not enter the correct payment due dates in the automated system. If defendants cannot pay their fines and court costs within 30 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement indicating the payment due dates for fines and costs. Improperly entering payment due dates on individual accounts in the automated system hinders collection efforts and could result in a loss of revenue to both the Commonwealth and the locality. The Clerk should enter the correct payment due dates in the automated system based on the applicable court order or signed payment agreement.

Promptly Delete System Access

The Clerk did not delete the system access for a former court service unit employee for five months following the employees' last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. In addition, it is critical that only authorized individuals have access to the confidential information in the court's automated information system. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system and should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Brian H. Turpin, Judge
Sherrie D. Lester, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia