



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 18, 2019

The Honorable Marvin H. Dunkum
Chief Judge
County of Charlotte Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Charlotte
Judicial District: Tenth

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: No

The former Clerk and her staff did not properly bill and collect court costs. In 25 cases tested, we noted the following errors.

- In two certified and two appealed cases, court costs totaling \$1,678 were not certified to the Circuit Court.
- In three cases, defendants were not charged \$390 in court costs.

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.

Marvin H. Dunkum, Chief Judge

December 18, 2019

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Properly Review General Ledger

Repeat: No

The former Clerk did not properly review the court's general ledger to ensure account balances are appropriate. As of February 2019, the former Clerk was holding \$433 in tax refunds that should have been allocated to defendants' accounts. The new Clerk allocated the funds to the defendants' accounts in April 2019. Going forward the Clerk should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

Martha S. Mavredes

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Nora J. Miller, Judge
Danelle W. Bagley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia