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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 6, 2013

The Honorable Julian W. Johnson
Chief Judge
County of Hanover Juvenile and Domestic Relations District Court
P.O. Box 400
Stafford, VA 22555

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Hanover
Judicial District: Fifteenth

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

The Clerk and her staff miscoded cases in the automated system, did not properly enter attorney account codes in the automated system and did not properly bill for attorney fees. In 10 of 20 cases tested, the auditor noted the following errors.

- The Clerk and her staff incorrectly entered nine cases as local charges rather than state charges in the court's automated information system. In addition, in two of those cases, the Clerk did not properly enter court-appointed attorney fees in the Financial Management System. This resulted in the miscoding of payments totaling \$240.
- In one local case, the Clerk incorrectly billed the state rather than the locality for \$120 in court-appointed attorney fees.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Shannon O. Hoehl, Judge
Susan S. Wood, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia