



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 21, 2025

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

Audit Period: July 1, 2023, through June 30, 2024  
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 the following matter requiring management's attention and corrective action.

### **Properly Assess and Bill Court Costs**

**Repeat:** No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In four of 16 (25%) cases tested, the Clerk overcharged defendants a total of \$480. This amount is based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk should correct the specific cases noted during the audit, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

Marvin Dunkum, Chief Judge

March 21, 2025

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

Staci A. Hensha

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Nora Miller, Judge  
Sherri Jones, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia