



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 8, 2022

The Honorable Correy R. Smith  
Chief Judge  
County of Rockbridge Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Rockbridge  
Judicial District: Twenty-fifth

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 Bill and Collect Court Costs**

**Repeat:** No

The former Clerk and her staff did not properly bill and collect court costs. In 11 of 26 cases tested (42%), we noted the following errors.

- The former Clerk overcharged defendants in four cases for a total of \$488 in court costs.
- For four appealed cases, the former Clerk did not certify \$172 in court costs to the circuit court.
- The former Clerk did not charge defendants in two cases for \$104 in court costs.
- In one case, the former Clerk miscoded in the financial system a \$200 penalty as a fine.

The newly appointed Clerk and her staff should correct the specific cases noted above and should establish a 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.

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The former Clerk took corrective action to remediate the internal control finding that we reported in the previous audit.

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

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LH: clj

cc: The Honorable Robert C. Hagan, Jr., Judge  
Angela Harper, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia