



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 12, 2023

The Honorable Cela J. Burge
Chief Judge
County of Northampton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Northampton
Judicial District: 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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (First issued in fiscal year 2021)

The Clerk and her staff did not properly bill and collect court costs. In four of 15 cases tested (27%), the Clerk overcharged defendants a total of \$617 in court costs. The Clerk and her staff should correct the specific cases noted during the audit and 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 Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: Francine Williams, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia