



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 6, 2013

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

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Stafford  
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 his staff did not properly bill and collect court costs and fines, resulting in a loss of revenue to the Commonwealth and locality. In 93 cases tested, we noted the following errors.

- In 11 cases, the Clerk did not properly bill defendants for blood tests, resulting in a loss to the state of \$2,310.
- In nine cases, the Clerk did not bill defendants for court appointed attorney fees of \$1,268.
- In three cases, the Clerk did not bill defendants for court costs, resulting in loss to the state of \$237 and to the locality of \$56.
- In one local case, the Clerk incorrectly billed the state for court appointed attorney fees of \$120 instead of the locality.

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

MSM: clj

cc: The Honorable Gerald F. Dalton, Judge  
James B. Thompson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia