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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 29, 2016

The Honorable Deborah S. Tinsley
Chief Judge
City of Charlottesville Juvenile and Domestic Relations District Court
135 West Cameron Street
Culpeper, VA 22701

Audit Period: July 1, 2015 through June 30, 2016
Court System: City of Charlottesville
Judicial District: Sixteenth

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:

Reconcile Bank Account (new finding)

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

Properly Bill and Collect Court Costs (repeat finding)

The Clerk and her staff did not properly bill and collect court costs. In eight of 12 cases tested, we noted the following errors.

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- In six cases, the Clerk did not bill the defendants for court costs totaling \$331 and Public Defender fees of \$120, resulting in a loss to the Commonwealth and Locality
- Three Commonwealth cases were miscoded as local cases

The 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 Code of Virginia.

Properly Approve Court-Appointed Attorney Payments (new finding)

The Clerk and her staff did not certify the correct amounts to the Executive Secretary of the Supreme Court of Virginia for payments to court-appointed attorneys. Specifically, on two of five invoices tested, the list of allowances did not agree with the waivers, resulting in overpayments totaling \$1,313.

Court-appointed attorneys submit a list of allowances and may request an additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. The Clerk is responsible for completing the amount allowed on the list of allowances. Once the court has approved the list of allowances, the Clerk forwards the list of allowances to the Commonwealth for payment.

The Clerk should ensure that all proper signatures are present and waivers are completed in full and retained with the appropriate invoices as required by Court Appointed Counsel Procedures and Guidelines Manual.

Properly Assess DNA Fees (new finding)

The Clerk is not utilizing information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS. The Clerk should obtain access to LIDS in order determine if DNA has already been taken from a defendant and assess the DNA fee as appropriate.

Request Tax Set-Off Refunds (new finding)

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court costs and fines totaling \$106, resulting in a loss of revenue to the Commonwealth and Locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system, the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code 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 Edward DeJ. Berry, Judge
Jody A. Shelley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia