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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 3, 2016

The Honorable S. Anderson Nelson
Chief Judge
County of Halifax Juvenile and Domestic Relations District Court
P. O. Box 340
Boydton, VA 23917

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Halifax
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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs (Repeat)

The Clerk and her staff did not properly bill and collect court costs in 12 of 32 cases tested resulting in a revenue loss of \$1,353 to the Commonwealth and \$64 to the locality. Specifically, the Clerk did not establish accounts for three defendants and did not assess the costs of the appointed attorney in nine cases. Court appointed attorneys submit invoices for the costs of representation and the Clerk does not have an effective procedure for assessing these costs.

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.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert H. Morrison, Judge
Catherine H. Ratliff, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia