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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 15, 2018

The Honorable Sara A. Rice
Chief Judge
County of Franklin Juvenile and Domestic Relations District Court
275 South Main Street, Suite 3
Rocky Mount, VA 24151

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Franklin
Judicial District: Twenty-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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs

Repeat: Yes

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

- In three cases, defendants were not billed for \$339 in court costs.
- In one case, the defendant was over-charged \$120 in court costs.
- In one appealed case, court costs totaling \$100 were not certified to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Timothy W. Allen, Judge
Billie Jo Wagner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia