



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 15, 2020

The Honorable Larry D. Willis
Chief Judge
City of Chesapeake Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: City of Chesapeake
Judicial District: First

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 (first issued in 2017)

The Clerk and her staff did not properly bill and collect court costs. In 58 cases tested, we noted the following errors.

- In five certified cases, costs of \$2,000 were not certified to the Circuit Court.
- For 12 cases, costs were either not charged or charged incorrectly, resulting in state losses of \$1,336 and defendants being overcharged \$240.
- Costs in three cases were not charged to the defendants for ten to 14 months following trial.
- Data entry errors recorded Commonwealth cases as locality cases for seven cases.

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The Clerk 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 fines and costs in accordance with Code of Virginia.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Lori Beth Galbraith, Judge
The Honorable David J. Whitted, Judge
The Honorable Andrew D. Kubovcik, Judge
Bonnie Coffey, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia