



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 5, 2017

The Honorable Susan N. Deatherage
Chief Judge
County of Henry Juvenile and Domestic Relations District Court
3160 Kings Mountain Road, Suite C
Martinsville, VA 24112

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Henry
Judicial District: Twenty-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

The Clerk and her staff did not properly bill and collect court costs. In 22 cases tested, we noted the following errors.

- In five cases, the defendants were not billed \$372 in court costs, resulting in a loss of revenue to the Commonwealth and locality.
- In two cases, the defendants were over-charged \$165 in court costs.

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.

The Honorable Susan N. Deatherage
Chief Judge
January 5, 2017
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Robert L. Bushnell, Judge
Nora A. Green, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia