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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 18, 2017

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

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Albemarle  
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:

**Properly Bill and Collect Court Fines and Costs**

**Repeat:** Yes, Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court fines and costs. In two of ten cases, fines and costs were not entered into the court's financial system, resulting in losses of \$392 to the Commonwealth and \$25 to the locality.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Claude V. Worrell, Judge  
Stephanie Michelle Lawson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia