



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 23, 2024

The Honorable Richard S. Buddington, Jr.
Chief Judge
City of Bristol Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Bristol
Judicial District: Twenty-eighth

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 the following matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In ten of 29 cases tested (34%), we noted the following errors:

- The Clerk did not charge defendants in five cases a total of \$3,752 in costs.
- For two cases, the Clerk did not certify costs totaling \$1,550 to the Circuit Court.
- The Clerk overcharged defendants in three cases a total of \$103 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and 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 the Code of Virginia.

Richard S. Buddington, Jr., Chief Judge

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Request Tax Set Off Refunds

Repeat: Yes (First issued in fiscal year 2022)

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$355, resulting in a loss of revenue to the Commonwealth and locality. Section 58.1-521 of the Code of Virginia requires that all courts use the tax set-off program to collect unpaid fines and costs. Courts must submit claims for setoff of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Florence A. Powell, Judge
The Honorable Joseph B. Lyle, Judge
Penny Fuqua, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia