



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 13, 2021

The Honorable Correy R. Smith
Chief Judge
County of Botetourt Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Botetourt
Judicial District: Twenty-fifth

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 matter requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in 2020 as Properly Bill and Collect Court Costs)

The Clerk and her staff did not properly bill and collect court fines and costs. In six of 20 cases tested (30%), we noted the following errors.

- The Clerk did not charge defendants in five cases for \$100 in fines and \$455 in court costs.
- In one case, the Clerk erroneously charged court costs totaling \$211.

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 the Code of Virginia.

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

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cc: The Honorable Paul A. Tucker, Judge
Pamela Jarvis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia