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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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March 28, 2018

The Honorable A. Ellen White
Chief Judge
County of Campbell Juvenile and Domestic Relations District Court
732 Village Highway
Rustburg, VA 24588

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Campbell
Judicial District: Twenty-Fourth

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: No

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

- In four cases, defendants were over-charged \$324 in court costs.
- In one case, the defendant was not billed for \$19 in court costs.

The current 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.

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Promptly Delete System Access

Repeat: No

The former Clerk did not delete system access for two employees for up to six months following the employees' last day of work. Having unauthorized individuals with access to the court's accounting system could compromise the integrity of the system and the data it contains. In addition, it is critical that only authorized individuals have access to the confidential information in the court's accounting system. The current Clerk is responsible for granting, changing, and terminating access to the court's automated information system and should promptly delete an employee's access to the system when that employee resigns or is terminated.

Retain Supporting Documentation

Repeat: No

In four of 19 invoices tested, the former Clerk did not maintain all required supporting documentation for court-appointed attorney payments, which the Office of the Executive Secretary of the Supreme Court of Virginia has established should include an individual application for each case, waivers, timesheets, allowances, and signatures from the presiding and/or Chief Judge. Not obtaining, reviewing, and maintaining all of the necessary documentation increases the risk of improper payments to attorneys. The current Clerk should work with her staff to ensure the office maintains all the appropriate documentation.

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 Mary Driskill, Judge
Jennifer Moon Leavitt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia