



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2024

The Honorable Richard S. Buddington  
Chief Judge  
County of Washington Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Washington  
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 matter requiring management's attention and corrective action.

## **Properly Bill and Collect Court Costs**

Repeat: No

The Clerk and his staff did not properly bill and collect court costs. In five of 25 cases tested (20%), we noted the following errors.

- For four cases, the Clerk did not certify costs totaling \$4,800 to the circuit court.
- The Clerk did not charge the defendant in one case a total of \$1,200 in court costs.

The Clerk and his staff should correct the specific cases noted above, seek additional training in the billing and collection of 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, Chief Judge

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

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AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

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