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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 15, 2019

The Honorable Croxton Gordon
Chief Judge
County of Northampton Juvenile and Domestic Relations District Court
5229 The Hornes, 2nd Floor
Eastville, VA 23347

Audit Period: July 1, 2017 through June 30, 2019
Court System: County of Northampton
Judicial District: 2A

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 Clerk did not properly bill and collect court costs. In 51 cases tested, we noted the following errors.

- In 11 cases, defendants were not charged \$1,175 in court costs.
- In five cases, defendants were overcharged court costs of \$401.

The Clerk 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Francine Williams, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia