Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 31, 2024

The Honorable Martha P. Ketron
Chief Judge
County of Tazewell Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Tazewell
Judicial District: Twenty-ninth

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 Assess and Bill Court Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In seven of 33 (21%) cases tested, we noted the following errors.

- For two cases, the Clerk did not certify costs totaling $2,400 to the Circuit Court.
- The Clerk did not charge defendants in three cases a total of $1,581 in court costs.
- The Clerk overcharged defendants in two cases a total of $158 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In

all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable Michael J. Bush, Judge
The Honorable Laura F. O'Quinn, Judge
Judith Karen Allison, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia