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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2015

The Honorable Susan N. Deatherage
Chief Judge
County of Henry Juvenile and Domestic Relations District Court
3160 Kings Mountain Road, Suite C
Martinsville, VA 24112

Audit Period: July 1, 2012 through June 30, 2014
Court System: County of Henry
Judicial District: Twenty-first

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 Fines and Costs

The Clerk and her staff did not properly bill court fines and costs. We tested 35 cases and noted the following errors.

- In six appealed cases, the Clerk did not certify fines and costs, totaling \$925, to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In six appealed cases, the Clerk erroneously certified costs of \$630 to the Circuit Court.
- In three cases, the Clerk did not bill defendants for \$221 in costs.
- In one case, the Clerk overcharged the defendant a total of \$120 in costs.

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The Clerk should correct the specific cases noted above. The Clerk should institute a system of review to minimize the likelihood of billing errors going undetected. Finally, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Nora A. Green, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia