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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 27, 2015

The Honorable Susan N. Deatherage
Chief Judge
City of Martinsville 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: City of Martinsville
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 Costs

The Clerk and her staff did not properly bill court costs. It appears that staff turnover was a contributing factor in this matter. In 29 cases tested, we noted the following errors.

- In one local case, the Clerk did not bill the locality for public defender fees totaling \$288.
- In one appealed case, the Clerk did not certify costs, totaling \$226, to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In two cases, the Clerk did not bill defendants for \$190 in costs.
- In two cases, the Clerk over-charged the defendants a total of \$165 in costs.

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The Clerk should correct the specific cases noted above and 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: clj

cc: The Honorable Robert L. Bushnell, Judge
Teresa D. Renz, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia