



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 27, 2017

The Honorable Monica D. Cox  
Chief Judge  
County of Wythe Juvenile and Domestic Relations District Court  
P. O. Box 1808  
Hillsville, VA 24343

Audit Period: July 1, 2015 through June 30, 2016  
Court System: County of Wythe  
Judicial District: Twenty-seventh

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 and collect court fines and costs. In 25 cases tested, we noted the following errors.

- In five cases, the Clerk incorrectly coded state fines, totaling \$900, as local.
- In six cases, the Clerk did not bill the defendants for \$100 in fines and \$221 in costs, resulting in a loss of revenue to the Commonwealth.

The Clerk and her staff 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 the Code of Virginia.

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January 27, 2017  
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Bradley G. Dalton, Judge  
Karen L. Akers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia