



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 11, 2025

The Honorable Bryan K. Meals  
Chief Judge  
City of Portsmouth Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: City of Portsmouth  
Judicial District: Third

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 six of 50 (12%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$839 in court costs.
- In one case, the Clerk overcharged the defendant \$2 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.

Bryan K. Meals, Chief Judge  
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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

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LJH/vks

cc: The Honorable Solomon H. Ashby, Jr., Judge  
The Honorable Diane P. Griffin, Judge  
Courtney Nicolas, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia