



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 4, 2013

The Honorable Deborah V. Bryan
Chief Judge
City of Virginia Beach Juvenile and Domestic Relations District Court
2425 Nimmo Parkway, Bldg 10
Virginia Beach, VA 23456

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Virginia Beach
Judicial District: Second

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 include:

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs and attorney fees resulting in a loss of revenue to the Commonwealth and locality. In 17 of 68 cases tested, we noted the following errors.

- In one case, the Clerk did not certify psychological evaluation fees of \$750 to the Circuit Court, resulting in a potential loss to the Commonwealth.
- In seven cases, the Clerk incorrectly charged defendants for attorney fees resulting in a net loss of \$138 to the Commonwealth. In four additional cases, the Clerk did not charge the defendants for attorney fees of \$472, resulting in a loss to the Commonwealth.
- In two cases, the clerk did not charge the defendants court costs of \$172, resulting in a loss to both the Commonwealth and locality.
- In three instances, the locality was not billed properly for attorney fees, resulting in a loss of \$187 to the Commonwealth.

The Honorable Deborah V. Bryan, Chief Judge
June 03, 2013
Page Two

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting 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

LJH: clj

cc: The Honorable Gerrit W. Benson, Judge
The Honorable Randall M. Blow, Judge
The Honorable Tanya Bullock, Judge
The Honorable Deborah M. Paxson, Judge
The Honorable Deborah L. Rawls, Judge
The Honorable Winship C. Tower, Judge
Pamela Scott, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia