



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 7, 2021

The Honorable Brian H. Turpin  
Chief Judge  
County of Franklin Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Franklin  
Judicial District: Twenty-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 requiring management's attention and corrective action. These matters include the following:

## **Properly Bill and Collect Court Costs**

Repeat: Yes, Properly Bill and Collect Court Fines and Costs (first issued in fiscal year 2016)

The Clerk and her staff did not properly bill and collect court costs. In six of 21 cases tested (29%), we noted the following errors.

- Defendants in two cases were not charged \$259 in court costs.
- Court costs of \$228 were not certified to the circuit court for two appealed cases.
- In one local case, the Clerk submitted the attorney fee invoice of \$120 to the Commonwealth for payment instead of the locality.
- The court overcharged the defendant \$28 in court costs in one case.

Brian H. Turpin, Chief Judge

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The Clerk and her staff should correct the specific cases noted during the audit and institute a more diligent 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.

**Maintain Waivers**

Repeat: No

For two of five attorney invoices, the Clerk and her staff did not maintain all required supporting documentation for court appointed attorney payments. Court appointed attorneys may request additional payments in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. Not maintaining all of the necessary documentation increases the risk of improper payments to attorneys.

The Clerk and her staff should maintain all approved waivers as required by the Court Appointed Counsel Procedures and Guidelines Manual.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Deanna Stone, Judge  
Billie Jo Wagner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia