



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 20, 2024

The Honorable Susan Deatherage  
Chief Judge  
County of Patrick Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Patrick  
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 the following matter requiring management's attention and corrective action.

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

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In eight of 25 cases tested (32%), we noted the following errors.

- The Clerk overcharged defendants in four cases a total of \$316 in court costs.
- For two appealed cases, the Clerk did not certify court costs of \$122 to the circuit court.
- The Clerk did not charge defendants in four cases a total of \$70 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, 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

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

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cc: The Honorable Kimberly Belongia, Judge  
Michele J. Bryant, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia