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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 27, 2016

The Honorable Shannon O. Hoehl
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations District Court
P. O. Box 86
Hanover, VA 23069

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Spotsylvania
Judicial District: Fifteenth

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 former Clerk and her staff did not properly bill and collect court fines and costs. We tested 97 cases and noted the following errors.

- In 23 cases, defendants were not assessed court appointed attorney fees totaling \$3,287.
- In two local cases, the Commonwealth was incorrectly billed \$240 in court appointed attorney fees. The locality should have been billed for these fees, as required by Section 19.2-163 of the Code of Virginia.
- Attorney costs for three local cases, totaling \$370, were not billed to the locality.

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- In one case, the defendant's \$50 fine was erroneously coded in the court's financial system as local rather than state.
- In 17 cases, court costs of \$1,437 were recorded incorrectly.
- One case was coded as an infraction rather than a misdemeanor charge, which caused the defendant to be undercharged by \$10.
- In one appealed case, the lower court costs were not certified to the circuit court.
- One case was miscoded in the court's financial system as local rather than state.

The current Clerk should take corrective action, where possible and as applicable, related to the specific cases noted above and should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia. The Clerk should also 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.

Properly Calculate Payment Due Dates

In four of five cases tested, the former Clerk miscalculated payment due dates for fines and costs. Failure to properly calculate due dates hinders or delays the collection of fines, costs, and fees. Absent a court order or a signed payment agreement, all fines and costs are payable immediately upon sentencing. The current Clerk should ensure payment due dates are appropriately established and correctly entered into the court's financial system.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Georgia K. Sutton, Judge
The Honorable John E Franklin, Judge
The Honorable Phillip U. Fines, Judge
Susan A. Klingensmith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia