



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 24, 2020

The Honorable Linda Schorsch Jones
Chief Judge
County of Botetourt Juvenile and Domestic Relations District Court

Audit Period: January 1, 2020 through June 30, 2020
Court System: County of Botetourt
Judicial District: Twenty-Fifth

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 Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In four of six cases tested, the Clerk overcharged the defendants \$720 in court costs. The Clerk and her staff should correct the specific cases noted 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.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Paul A. Tucker, Judge
Pamela Jarvis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia