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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2019

The Honorable Brian H. Turpin
Chief Judge
City of Danville Juvenile and Domestic Relations District Court
P. O. Box 270
Chatham, VA 24531

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Danville
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 that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk did not properly bill and collect court costs. In 34 cases tested, we noted the following errors.

- In seven cases, the Clerk did not bill defendants for court costs of \$1,125.
- In two cases, defendants were overcharged \$231 in court costs.
- In one case, the Clerk did not bill the locality for public defender fees of \$113.

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The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

Review General Ledger

Repeat: Yes (first issued in fiscal year 2015)

The Clerk does not review the court's general ledger to ensure account balances are appropriate. As of June 2018, the Clerk was holding \$50 in filing fees, which should have been remitted to the Commonwealth and \$172 in appeal fees that should have been remitted to the circuit court. The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

Escheat Unclaimed Property and Restitution

Repeat: No

The Clerk did not escheat unclaimed property and restitution totaling \$469 as required by § 55-210.9:2 and § 19.2-305.1 of the Code of Virginia. The Clerk should remit these funds to the Division of Unclaimed Property and the Victim's Fund, as appropriate, and ensure that unclaimed funds are escheated annually as required by the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Dale M. Wiley, Judge
The Honorable Timothy W. Allen, Judge
Tammy C. White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia