



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 8, 2021

The Honorable Georgia K. Sutton  
Chief Judge  
County of Caroline Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Caroline  
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 include the following:

## **Retain Supporting Documentation**

**Repeat:** No

In five of nine invoices tested (55%), the Clerk did not maintain all required supporting documentation for court-appointed attorney payments. The Office of the Executive Secretary of the Supreme Court of Virginia has established that each case should include an individual application, waivers, timesheets, allowances, and signatures from the presiding Judge, and as applicable, the Chief Judge. Failure to obtain, review, and maintain all the necessary documentation increases the risk of improper payments to attorneys. The Clerk should work with her staff to ensure the office maintains all appropriate documentation.

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

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SAH:vks

cc: The Honorable Frank G. Uvanni, Judge  
Kristie Gail Daily, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia