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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 9, 2017

The Honorable Sarah A. Rice
Chief Judge
County of Pittsylvania Juvenile and Domestic Relations District Court
275 South Main Street
Courthouse, Suite 3
Rocky Mount, VA 24151

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Pittsylvania
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 Fines and Costs

Repeat: Yes, Properly Bill and Collect Court Costs and Fines

The Clerk and her staff did not properly bill and collect court fines and costs. In twelve cases, fines and costs were incorrectly entered in the court's financial system, resulting in losses of \$1,430 to the Commonwealth, \$25 to the locality, and defendants being overcharged \$821.

The Clerk and her staff should correct the specific cases noted above and should 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.

Sarah A. Rice, Chief Judge
November 9, 2017
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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 Brian H. Turpin, Judge
Sherrie D. Lester, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia