Commonwealth of Virginia

Auditor of Public Accounts

March 31, 2022

The Honorable James E. Wiser
Chief Judge
City of Suffolk Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Suffolk
Judicial District: 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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs
Repeat: No

      The Clerk and her staff did not properly bill and collect court costs. In 16 of 34 cases tested (47%), we noted the following errors.

- The Clerk did not certify to the Circuit Court for five cases a total of $1,416 in costs.

- The Clerk incorrectly assessed attorney fees for three cases, resulting in a loss to the Commonwealth of $728.

- In eight cases, miscellaneous billing and assessment errors resulted in the Clerk overcharging defendants by a total of $90 and revenue losses for the Commonwealth and the locality of $620 and $215, respectively.

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

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Stan D. Clark, Judge
        Sandra Perrin, Clerk
        Paul F. DeLosh, Director of Judicial Services
          Supreme Court of Virginia