



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 23, 2021

The Honorable Brian H. Turpin  
Chief Judge  
City of Danville Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020  
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 requiring management's attention and corrective action. These matters include the following:

## **Properly Bill and Collect Court Costs**

Repeat: Yes, Properly Bill and Collect Court Fines and Costs (first issued in fiscal year 2018)

The Clerk and her staff did not properly bill and collect court costs. In six of 31 cases tested (19%), we noted the following errors.

- Costs of \$841 were not certified to the circuit court for three cases.
- In three cases, defendants were not charged costs of \$351.

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.

Brian H. Turpin, Chief Judge

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Page Two

**Review General Ledger**

Repeat: No

The Clerk does not review the court's general ledger to ensure account balances are appropriate. Since June 2020, the Clerk has been holding \$768 in tax refunds that should have been allocated to defendants' accounts.

The Clerk should allocate the refunds to the defendants' accounts and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

Staci A Henshaw

AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

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