



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 18, 2018

The Honorable Joseph E. Vance, IV
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations District Court
615 Princess Anne St.
Fredericksburg, VA 22401

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Spotsylvania
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 included:

Properly Bill and Collect Attorney Fees

Repeat: No

The Clerk and her staff did not properly bill and collect court appointed attorney fees. In eight of 14 cases tested, we noted the following errors.

- In six cases, the Clerk did not bill the defendants for the correct amount of court appointed attorney fees, resulting in a loss of \$1,690 to the Commonwealth.
- In two cases, the Clerk did not bill the locality for local court appointed attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$240.

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

The Honorable Joseph E. Vance, IV
December 18, 2018
Page 2

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Georgia K. Sutton, Judge
The Honorable John E Franklin, Judge
The Honorable Phillip U. Fines, Judge
Susan A. Klingensmith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia