



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 10, 2024

The Honorable Monica D. Cox  
Chief Judge  
County of Carroll Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Carroll  
Judicial District: Twenty-Seventh

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 Fines and Costs**

Repeat: No

The former Clerk and her staff did not properly bill and collect court fines and costs. In seven of 26 cases tested (27%), we noted the following errors.

- For five cases, the former Clerk did not charge defendants a total of \$509 in fines and costs.
- The former Clerk did not certify to the circuit court \$202 in court costs for two appealed cases.

The current Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, 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 fines and costs in accordance with the Code of Virginia.

Monica D. Cox, Chief Judge

September 10, 2024

Page Two

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable H. Lee Chitwood, Judge  
The Honorable Stephanie M. Shortt, Judge  
Shayla A. Smythers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia