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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 18, 2016

The Honorable A. Ellen White
Chief Judge
County of Amherst Juvenile and Domestic Relations District Court
P. O. Box 220
Rustburg, VA 24588

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Amherst
Judicial District: Twenty-fourth

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 Costs

The Clerk and her staff did not properly bill and collect court costs. In 32 cases tested, we noted the following errors.

- In two local cases, the Clerk incorrectly sent court-appointed attorney bills totaling \$267 to the Commonwealth for payment.
- In three appealed cases, court costs of \$184 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In three appealed cases, \$102 in court costs were incorrectly certified to the Circuit Court.
- In one case, the defendant was not billed \$61 in court costs.

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The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Jeffrey P. Bennett, Judge
Karen Coleman King, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia