



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 23, 2015

The Honorable Jay Edward Dugger  
Chief Judge  
City of Hampton Juvenile and Domestic Relations District Court  
P.O. Box 69104  
Hampton, VA 23669-9404

Audit Period: July 1, 2013 through June 30, 2014  
Court System: City of Hampton  
Judicial District: Eighth

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 – New**

The Clerk and her staff did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth and locality. Specifically, in eight of 43 cases tested, the Clerk did not charge defendants for court costs totaling \$1,392.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Deborah S. Roe, Judge  
The Honorable Robert B. Wilson V, Judge  
Judith D. Reed, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia