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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 8, 2016

The Honorable Shannon O. Hoehl
Chief Judge
County of Caroline Juvenile and Domestic Relations District Court
P. O. Box 86 - 7515 Library Drive
Hanover, VA 23069-0086

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Caroline
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 Court Costs

The former Clerk and her staff did not properly bill and collect court costs. In eight of 25 cases tested, we noted the following errors.

- In three cases, defendants were not billed the proper amount for court-appointed attorney fees, resulting in a loss of \$845 to the Commonwealth.
- In five cases, defendants were not billed for court costs, resulting in a loss of \$241 to the Commonwealth and \$105 to the locality.

The current 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 Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Frank G. Uvanni, Judge
Kristie Compton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia