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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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July 15, 2019

The Honorable Croxton Gordon
Chief Judge
County of Accomack Juvenile and Domestic Relations District Court
5229 The Hornes, 2nd Floor
Eastville, VA 23347

Audit Period: July 1, 2017 through June 30, 2019
Court System: County of Accomack
Judicial District: 2A

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:

Improve Procedures over Receipting Errors

Repeat: No

In two of three voided receipts tested, the Clerk did not retain all printed copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts unless all copies of the printed receipt are maintained. Additionally, the Clerk should seek immediate assistance from the Office of the Executive Secretary to train staff to perform appropriate and alternate system entries rather than unnecessarily voiding receipts.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court fines and costs. In 74 cases tested, we noted the following errors.

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- In 15 cases, defendants were overcharged a total of \$492 in court costs.
- In five cases, defendants were not billed for \$476 in court costs.
- For one case, a fine of \$100 was miscoded as local instead of state.

The Clerk 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 fines and costs in accordance with Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Roland Leighton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia