



# Commonwealth of Virginia

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

December 6, 2010

The Honorable Sarah A. Rice  
Chief Judge  
City of Danville Juvenile and Domestic Relations Court  
275 South Main Street, Suite 3  
Rocky Mount, VA 24151

Audit Period: July 1, 2009 through June 30, 2010  
Court System: City of Danville  
Judicial District: Twenty-second

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Court Costs

As noted in the prior year audit, the Clerk is not properly billing and collecting public defender fees involving local charges resulting in a loss of revenue to the Commonwealth and locality. Auditor tested 10 cases and noted the following errors in six of these cases.

- In four cases, the Clerk did not bill the locality for public defender fees totaling \$120.
- In one case, the Clerk miscoded the public defender fees as state rather than local totaling \$90.
- In one case, the Clerk erroneously billed a juvenile for public defender fees totaling \$75.
- In one case, the Clerk over-charged the defendant for public defender fees totaling \$10.

We recommend the Clerk make the appropriate corrections to case paperwork and bill the localities for the applicable public defender fees. Further, the Clerk should bill and collect the public defender fees in accordance with Section 19.2-163.4:1 of the Code of Virginia.

The Honorable Sarah A. Rice  
Chief Judge  
December 6, 2010  
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Dale M. Wiley, Judge  
Donna C. Hyler, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia