



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 3, 2024

The Honorable Linda Jones  
Chief Judge  
City of Staunton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: City of Staunton  
Judicial District: Twenty-fifth

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 the following matter requiring management's attention and corrective action.

### **Properly Bill and Collect Court Costs**

Repeat: Yes (first issued in fiscal year 2021)

The Clerk and her staff did not properly bill and collect court costs. In ten of 32 cases tested (31%), we noted the following errors.

- The Clerk overcharged defendants in seven cases a total of \$707 in court costs.
- In two cases, the Clerk did not charge defendants a total of \$442 in court costs.
- The Clerk did not certify to the circuit court costs of \$800 for one case.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs,

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and 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 the Code of Virginia.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Susan Read, Judge  
The Honorable Lethia Hammond, Judge  
The Honorable Robert Hagan, Jr., Judge  
Callie Bailey, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia