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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 30, 2015

The Honorable Anita D. Filson
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Rockbridge
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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Fines and Costs

The Clerk and his staff did not properly bill and collect court fines and costs. In seven of 28 cases tested, we noted the following errors.

- In one case a juvenile was erroneously billed \$120 in court appointed attorney fees.
- In one case a \$50 fee, which was meant to offset expenses related to court appearances of witnesses, was miscoded.
- In four cases, the Clerk incorrectly miscoded fines and costs totaling \$820 as local instead of state, resulting in a loss to the Commonwealth.
- In one case, the defendant was not billed for court costs totaling \$244.

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The Clerk should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. The Clerk should work with his staff to ensure they understand the billing and collection 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: Gregory C. Hemmings, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia