



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 18, 2014

The Honorable Jay Edward Dugger
Chief Judge
City of Hampton Juvenile and Domestic Relations District Court
P.O. Box 69104
Hampton, VA 23669-9404

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Hampton
Judicial District: Eighth

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 Attorney Fees

The Clerk and her staff did not properly bill and collect attorney fees from the locality. In three of nine local cases heard during the audit period, the Clerk did not bill the city for attorney fees totaling \$360. The Clerk should correct these specific cases and any applicable local cases heard in fiscal years 2014 and 2015. Further, the Clerk should work with her staff and the locality to ensure they understand the billing and collecting 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: The Honorable Deborah S. Roe, Judge
The Honorable Robert B. Wilson V, Judge
Judith D. Reed, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia