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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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March 8, 2016

The Honorable Thomas W. Carpenter
Chief Judge
City of Newport News Juvenile and Domestic Relations District Court
2501 Huntington Avenue
Newport News, VA 23607-4498

Audit Period: July 1, 2014 through June 30, 2015
Court System: City of Newport News
Judicial District: Seventh

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 Costs (New)

The Clerk and her staff did not properly bill and collect court costs resulting in a loss of revenue to both the Commonwealth and the locality. In 17 of 44 cases tested the following errors were noted;

- In seven cases the Clerk did not bill the defendant for court-appointed attorney costs, resulting in a loss to the Commonwealth of \$1,746.
- In four cases the Clerk did not bill the defendant for any court costs, resulting in a loss to the Commonwealth of \$904 and to the locality of \$60.
- In three cases the Clerk did not bill the defendant additional fees, resulting in a loss to the Commonwealth of \$227 and to the locality of \$55.
- In two cases the Clerk erroneously billed the defendant for costs and fees totaling \$241.

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- In one case the Clerk did not bill the locality for the public defender, resulting in a loss to the Commonwealth of \$120.

The Clerk should correct those specific cases noted above based on Code of Virginia and the Chart of Allowances requirements. Further the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Ronald E. Bensten, Judge
The Honorable Judith A. Kline, Judge
The Honorable Barry G. Logsdon, Judge
Patsy A. Ewell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia