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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 27, 2015

The Honorable S. Anderson Nelson
Chief Judge
County of Halifax Juvenile and Domestic Relations District Court
P. O. Box 340
Boydton, VA 23917

Audit Period: July 1, 2012 through June 30, 2014
Court System: County of Halifax
Judicial District: Tenth

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 her staff did not properly bill court fines and costs. In 37 cases tested, we noted the following errors.

- In two cases, the Clerk over-charged the defendants a total of \$1,441 in court costs.
- In four cases, the Clerk did not bill the defendants for a total of \$1,094 in court costs.
- In one local case, the Clerk miscoded the fine of \$25 as state instead of local.

The Clerk should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. In addition, 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 of the Supreme Court of Virginia.

Retain Void Receipts

In three of four receipts tested, the Clerk did not retain all copies of the void receipts. Voided

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transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk and her staff should retain void receipts as required by the Financial Management System User's Guide.

Properly Maintain Waivers

In 10 of 11 attorney fee invoices tested, the Clerk did not maintain the supporting waivers. The Clerk indicated that she sent the waivers with the list of allowances to the Office of the Executive Secretary of the Supreme Court of Virginia for payment. A waiver provides a detailed explanation of additional attorney fees requested. The Clerk should maintain the supporting waivers in the court file as recommended by the Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: The Honorable Robert H. Morrison, Judge
Catherine H. Ratliff, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia