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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 7, 2016

The Honorable Sara A. Rice
Chief Judge
County of Franklin Juvenile and Domestic Relations District Court
275 South Main Street, Suite 3
Rocky Mount, VA 24151

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Franklin
Judicial District: Twenty-second

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 and collect court fines and costs, resulting in a loss of revenue to the Commonwealth and the locality. In 14 cases tested, we noted the following errors.

- In one case, the fine of \$500 was miscoded as local instead of state.
- In one case, service fees totaling \$24 were miscoded as Commonwealth costs instead of local.
- In one case, the defendant was not billed for \$15 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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Promptly Delete System Access

The Clerk did not delete the system access for a former court service unit employee for three months following the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. In addition, it is critical that only authorized individuals have access to the confidential information in the court's automated information system. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system and should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Timothy W. Allen, Judge
Billie Jo Wagner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia