



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 14, 2025

The Honorable Kimberly R. Belongia
Chief Judge
County of Patrick Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Patrick
Judicial District: Twenty-first

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 the following matter requiring management's attention and corrective action.

Properly Assess and Bill Court Costs

Repeat: Yes (First issued in fiscal year 2023 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In seven of 12 (58%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in four cases a total of \$1,761 in court costs.
- In three cases, the Clerk overcharged defendants a total of \$270 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk 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 assess and bill court costs in accordance with the Code of Virginia.

Kimberly R. Belongia, Chief Judge

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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

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LJH/vks

cc: The Honorable Susan N. Deatherage, Judge
Michele J. Bryant, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia