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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 12, 2023

The Honorable John E. Franklin
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021 through June 30, 2022
Court System: County of Westmoreland
Judicial District: Fifteenth

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 Bill and Collect Court Costs

Repeat: No

The Clerk did not properly bill and collect court costs. In four of 21 cases tested (19%), the Clerk did not charge defendants a total of \$740 in court costs. The Clerk should correct the specific cases noted during the audit, seek additional training in the billing and collection of court costs, and establish a 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.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

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

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AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable William L. Lewis, Judge
The Honorable Marcel D. Jones, Judge
Christina A. Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Westmoreland Juvenile and Domestic Relations District Court
For the period July 1, 2021 through June 30, 2022
Distribution List
Mailed 7/19/23 vks

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