



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 27, 2020

The Honorable H. David O'Donnell
Chief Judge
County of Rockingham Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Rockingham
Judicial District: Twenty-Sixth

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

Repeat: Yes, (First issued in November 2018)

The Clerk did not properly bill and collect court fines and costs. In 35 cases tested, we noted the following errors.

- Defendants were not charged a total of \$1,341 for fines and costs in four cases.
- In three cases, the Clerk did not bill the locality for local court appointed attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$354.
- Coding errors in two cases resulted in a loss of \$120 to the Commonwealth and \$150 to the locality.

The Clerk should correct the specific cases noted above and should 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 Code of Virginia.

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Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court costs and fines totaling \$749, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Anthony W Bailey, Judge
The Honorable Rachel E. Figura, Judge
Terri Rae, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia