



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 21, 2020

The Honorable William Harrison Cleaveland
Chief Judge
County of Botetourt General District Court

The Honorable Linda Schorsch Jones
Chief Judge
County of Botetourt Juvenile and Domestic Relations District Court

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

We are performing a statewide audit of the Combined 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:

Improve Accounts Receivable Management

Repeat: No

In five of 41 cases tested, the Clerk and her staff did not enter the correct payment due dates in the automated system. If defendants cannot pay their fines and court costs within 30 days of sentencing, Code of Virginia § 19.2-354 requires a court order or payment agreement indicating the payment due dates for fines and costs. Improperly entering payment due dates on individual accounts in the automated system hinders collection efforts and could result in a loss of revenue to both the Commonwealth and the locality. The Clerk should enter the correct payment due dates in the automated system based on the applicable court order or signed payment agreement.

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: Donna K. Boothe, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia