



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 20, 2019

The Honorable Larry D. Willis  
Chief Judge  
City of Chesapeake Juvenile and Domestic Relations District Court  
301 Albemarle Drive  
Chesapeake, VA 23322

Audit Period: July 1, 2017 through June 30, 2018; and limited review through December 31, 2018  
Court System: City of Chesapeake  
Judicial District: 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.

The former Clerk did not implement adequate accounting policies and procedures, resulting in internal control weaknesses which were reported in the prior year audit report dated May 22, 2018. These included incomplete bank reconciliations, loss of tax set off revenues, improper completion or retention of manual receipts and other paperwork, improper processing of appealed cases, incorrect defendant cost assessments and no locality billing for attorney services. Given the timing of our last audit and the issues noted, our current audit included a limited review of activity and current internal controls through December 2018.

While the newly hired Clerk is continuing to make significant progress on resolving prior year findings, we noted the following deficiency during this audit period.

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**Properly Bill and Collect Court Costs**

Repeat: Yes (first issued in 2017)

The Clerk did not properly bill and collect court fines and costs. In 40 cases tested, we noted the following errors.

- In 16 cases, defendants were not charged fines and costs totaling \$3,020.
- In two appealed cases, costs of \$414 of were not certified to the Circuit Court.

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 current Clerk should bill and collect court fines and costs in accordance with Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Eileen A. Olds, Judge  
The Honorable David J. Whitted, Judge  
Bonnie Coffey, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia