



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 22, 2022

The Honorable Marvin H. Dunkum
Chief Judge
County of Mecklenburg Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Mecklenburg
Judicial District: Tenth

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 and her staff did not properly bill and collect court costs. In 11 of 31 cases tested (35%), we noted the following errors.

- The Clerk did not charge defendants in three cases for a total of \$688 in costs.
- In two cases, the Clerk overcharged defendants by a total of \$50.
- The Clerk did not certify \$1,103 in costs for six cases to the Circuit Court.

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

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

Staci A. Henshaw
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cc: The Honorable Robert H. Morrison, Judge
The Honorable Nora J. Miller, Judge
Charlene Williamson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia