



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 28, 2020

The Honorable Brian H. Turpin
Chief Judge
County of Franklin Juvenile and Domestic Relations District Court

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

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 fiscal year 2016)

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

- Defendants in five cases were not charged \$294 in court fines and costs.
- In one case, a defendant was overcharged \$120 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

Brian H. Turpin, Chief Judge

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Page Two

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

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MSM: clj

cc: The Honorable Timothy W. Allen, Judge
Billie Jo Wagner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia