



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 20, 2013

The Honorable Sarah A. Rice  
Chief Judge  
City of Danville Juvenile and Domestic Relations District Court  
275 South Main Street, Suite 3  
Rocky Mount, VA 24151

Audit Period: July 1, 2011 through June 30, 2012  
Court System: City of Danville  
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. It should be noted that the former Clerk resigned in May 2012. The current Clerk was a Deputy Clerk within the office prior to becoming Clerk in June 2012.

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 Court Costs

The former Clerk did not properly bill court costs. In six of nine local cases tested, the auditor noted the following errors.

- In four cases, the former Clerk did not properly bill the locality for the public defender fees resulting in a loss of revenue to the Commonwealth totaling \$306.
- In two cases, the former Clerk incorrectly billed the Commonwealth, which paid \$210, instead of the locality for court-appointed attorney fees.

The Clerk should bill the locality for the public defender and court-appointed attorney fees and reimburse the Commonwealth for these specific cases noted above. Further, the Clerk should bill court costs in accordance with the Code of Virginia.

### Properly Retain Void Receipts

In three of four void receipts tested, the former Clerk did not retain all copies of the void receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely.

The Honorable Sarah A. Rice  
Chief Judge  
February 20, 2013  
Page Two

The Clerk and her staff should retain all copies of void receipts as required by the Financial Management System User's Guide.

Properly Maintain Court Appointed Attorney Records

In two of seven invoices tested, the former Clerk did not maintain the supporting waivers and timesheets. A waiver provides a detailed explanation of additional fees requested while the timesheet provides a detailed accounting of the time spent on a case. We recommend the Clerk implement procedures to ensure the supporting waivers and timesheets are maintained.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: vlb

cc: The Honorable Dale M. Wiley, Judge  
Tammy Calloway White, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia