



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 8, 2016

The Honorable Laura Dascher  
Chief Judge  
City of Waynesboro Juvenile and Domestic Relations District Court  
237 Market Avenue, Suite 202  
Waynesboro, VA 22980

Audit Period: July 1, 2014 through June 30, 2015  
Court System: City of Waynesboro  
Judicial District: Twenty-fifth

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 Costs (New)**

The Clerk and her staff did not properly bill and collect court costs resulting in loss of revenue to both the Commonwealth and the locality. In ten of 35 cases tested multiple errors were noted, as follows:

- In six cases the Clerk did not bill the defendant for court-appointed attorney costs, resulting in a loss to the Commonwealth of \$ 280 and to the locality of \$240.
- In three cases the Clerk did not bill the defendant for any court costs, resulting in a loss to the Commonwealth of \$152 and to the locality of \$30.
- In four cases the Clerk did not bill the locality for the public defender, resulting in a loss to the Commonwealth of \$480.
- In two cases the Clerk did not bill the defendant additional fees, resulting in a loss to the locality of \$50.

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The Clerk should correct those specific cases noted above based on Code of Virginia and the Chart of Allowances requirements. Further the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request addition training from the Office of the Executive Secretary Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Anita D. Filson, Judge  
Donna C. Bosserman, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia