



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 22, 2020

The Honorable Brian H. Turpin
Chief Judge
City of Danville Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
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.

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 2018)

The Clerk and her staff did not properly bill and collect court fines and costs. In 39 cases tested, we noted the following errors.

- Defendants in nine cases were not charged \$1,690 in court fines and costs.
- For two appealed cases, court costs totaling \$182 were not certified to the Circuit Court.
- A fine of \$50 was miscoded as local rather than Commonwealth in one case.

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.

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

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cc: The Honorable Dale M. Wiley, Judge
The Honorable Timothy W. Allen, Judge
Tammy C. White, Clerk
Paul F. DeLosh, Director
Supreme Court of Virginia