



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 14, 2024

The Honorable Jeffrey C. Rountree
Chief Judge
City of Newport News Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Newport News
Judicial District: Seventh

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 matters requiring management's attention and corrective action.

Remit State Collections Timely

Repeat: No

The former clerk delayed the remittance of state collections on 30 occasions throughout the audit period. Clerks should remit state collections twice each week or when collections exceed \$5,000 as required by the Code of Virginia. The current clerk should remit state funds as required by the Code of Virginia.

Properly Bill and Collect Court Fines

Repeat: No

The former clerk and her staff did not properly bill and collect court fines. In three of ten cases tested (30%), we noted the former clerk miscoded fines totaling \$225 as Commonwealth instead of local. The current clerk and her staff should correct the specific cases noted 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 fines in accordance with the Code of Virginia.

Jeffrey C. Rountree, Chief Judge

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Shawn Overbey, Judge
The Honorable Kimberly Kurkjian, Judge
The Honorable Rebecca M. Robinson, Judge
Tammy Butler, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia