



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 9, 2021

The Honorable Stephanie Murray Shortt
Chief Judge
County of Montgomery Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Montgomery
Judicial District: Twenty-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 certain matters requiring management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In eight of 33 cases tested (24%), we noted the following:

- Costs of \$998 were not certified to the circuit court for three cases.
- Defendants in three cases were not charged \$687 in court costs.
- For two cases, defendants were overcharged \$414 in court costs.

The Clerk and staff should correct the specific cases noted above and should establish a 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.

Stephanie Murray Shortt, Chief Judge

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

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SAH: clj

cc: The Honorable Robert C. Viar, Jr., Judge
Amie B. Blankenship, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia