



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 14, 2020

The Honorable Joseph E. Vance IV
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Spotsylvania
Judicial District: Fifteenth

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:

Bill Locality for Attorney Costs

Repeat: Yes (Properly Bill and Collect Court Costs, First Issued 2016)

The Clerk does not have procedures for billing the locality for court-appointed attorney and public defender costs. When a public defender or court appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. In all nine local cases tested, the Clerk did not bill the locality for court-appointed attorney costs, resulting in a loss of \$1,080 to the Commonwealth.

The Clerk should establish appropriate procedures to ensure that the locality is billed, when applicable, for public defender and court appointed attorney costs.

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

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MSM:vks

cc: The Honorable Georgia K. Sutton, Judge
The Honorable John E. Franklin, Judge
Susan A. Klingensmith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia