



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2019

The Honorable Bryan K. Meals
Chief Judge
City of Portsmouth Juvenile and Domestic Relations District Court
1345 Court Street, Suite 103
Portsmouth, VA 23705-1073

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Portsmouth
Judicial District: Third

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: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 68 cases tested, we noted the following errors.

- In 13 cases, defendants were not charged for court costs of \$4,143.
- In two appealed cases, court costs of \$468 were not certified to the Circuit Court.
- In one case, the fine of \$25 was miscoded to the locality instead of the state.

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The Clerk and her 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Alotha C. Willis, Judge
Lois Furnish, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia