



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 08, 2013

The Honorable Croxton Gordon  
Chief Judge  
County of Accomack Juvenile and Domestic Relations District Court  
P.O. Box 299  
Accomac, VA 23301-0299

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Accomack  
Judicial District: 2A

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 Costs

The Clerk and his staff did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth, locality and defendants. In 11 of 34 cases tested, the auditor noted the following errors.

- In eight cases, the Clerk erroneously charged juvenile defendants for court appointed attorney fees of \$1037.
- In two cases, the Clerk did not bill defendants for court costs, resulting in a loss of \$260 to the Commonwealth and \$45 to the locality.
- In two local cases, the Clerk incorrectly billed the Commonwealth instead of the locality for court-appointed attorney fees, which paid \$250.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Roland C. Leighton, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia