



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 9, 2015

The Honorable Sarah A. Rice  
Chief Judge  
City of Danville Juvenile and Domestic Relations District Court  
275 South Main Street, Courthouse, Suite 3  
Rocky Mount, VA 24151

Audit Period: July 1, 2012 through June 30, 2014  
Court System: City of Danville  
Judicial District: Twenty-second

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:

## **Promptly Bill Locality for Attorney Fees**

During the audit period, the Clerk did not bill the locality for \$5,486 in court appointed attorney and public defender fees. Instead, the Clerk billed the city at the beginning of the audit in December 2014. Once the court has certified the vendor's amount of payment in a case, the Clerk should promptly send the list of allowances and timesheets to the locality for payment.

## **Properly Bill and Collect Court Costs (Repeat Finding)**

The Clerk and her staff did not properly bill court costs. In 51 cases tested, we noted the following errors.

- In four cases, the Clerk incorrectly billed the juveniles rather than the parents or guardians for court appointed attorney fees totaling \$345.

The Honorable Sarah A. Rice, Chief Judge  
February 9, 2015  
Page Two

- In four cases, the Clerk did not bill the defendants for \$307 in costs.
- In one case, the Clerk over-charged the defendant \$120 in costs.

The Clerk should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. Finally, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

#### **Improve Management of Accounts Receivable**

The Clerk does not take corrective action when accounts appear on the daily Department of Motor Vehicles (DMV) exceptions and interface error reports. These reports show all electronic abstracts of conviction and license suspension notices sent to the DMV. Additionally, the reports help the court to detect case disposition and status conditions that prevent the transmittal of the electronic abstracts and notices. The Clerk and her staff should review the reports daily and immediately correct any errors. When accounts become delinquent, the Clerk should promptly notify DMV in order to maximize collection efforts.

#### **Promptly Delete System Access**

The Clerk did not delete the system access for seven former employees for up to 6 months following the employees' last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Dale M. Wiley, Judge  
Tammy Calloway White, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia