



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 25, 2022

The Honorable Jeffrey C. Rountree
Chief Judge
City of Newport News Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Newport News
Judicial District: 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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2020)

The Clerk and her staff did not properly bill and collect court costs. In 14 of 36 cases tested (39%), we noted the Clerk did not bill defendants for a total of \$2,867 in court costs and did not certify costs totaling \$3,200 to the Circuit Court.

The Clerk and her staff should correct the specific cases noted during the audit and 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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this report.

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

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cc: The Honorable Shawn Overbey, Judge
The Honorable Kimberly Kurkjian, Judge
The Honorable Rebecca M. Robinson, Judge
Patsy A. Ewell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia