



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2025

The Honorable Richard S. Buddington, Jr.
Chief Judge
City of Bristol Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Bristol
Judicial District: Twenty-eighth

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 Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in fiscal year 2023 as Properly Bill and Collect Court Fines and Costs)

The Clerk and her staff did not properly assess and bill court fines and costs. In 14 of 25 (56%) cases tested, we noted the following errors.

- In 13 cases, the Clerk did not charge defendants a total of \$1,895 in court fines and costs.
- The Clerk did not certify costs of \$101 for one case to the Circuit Court.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court fines and costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court fines and costs in accordance with the Code of Virginia.

Richard S. Buddington, Jr., Chief Judge

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The Clerk has taken adequate corrective action with respect to the finding reported in the prior report that is not repeated in this letter.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Florence A. Powell, Judge
The Honorable Joseph B. Lyle, Judge
Penny Fuqua, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia