



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 5, 2015

The Honorable Constance H. Frogale
Chief Judge
City of Alexandria Juvenile and Domestic Relations District Court
520 King Street, 1st Floor
Alexandria, VA 22314-2334

Audit Period: July 1, 2014 through June 30, 2015
Court System: City of Alexandria
Judicial District: Eighteenth

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 Assess Court Costs – New

The Clerk and her staff did not properly assess court costs. In four of 37 cases tested, the Clerk did not charge the defendants for court costs, resulting in a loss of \$424 to the Commonwealth and \$40 to the locality. The Clerk should correct these specific cases. Further, the Clerk should work with her 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Uley Norris Damiani, Judge
Dominika A. Bui, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia