



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 5, 2022

The Honorable Correy R. Smith  
Chief Judge  
City of Staunton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Staunton  
Judicial District: Twenty-fifth

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 Fines and Costs**

Repeat: Yes (first issued in fiscal year 2021)

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 45 cases tested (27%), we noted the following errors.

- The Clerk did not charge defendants in 11 cases for a total of \$3,822 in costs.
- In one case, the Clerk miscoded in the financial system a fine of \$25 as local instead of Commonwealth.

The Clerk and her staff should correct the specific cases noted above and establish a system of review to minimize the likelihood of billing errors going undetected. The Clerk should also seek additional training for her staff from the Office of the Executive Secretary of the Supreme Court of Virginia in the billing and collection of court costs. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

The Honorable Correy R. Smith, Chief Judge

December 5, 2022

Page Two

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Susan Read, Judge  
The Honorable Linda S. Jones, Judge  
Teresa Smith, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia