



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 23, 2023

The Honorable Deanna Perdue Stone
Chief Judge
City of Danville Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
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 the following matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2018 as Properly Bill and Collect Court Fines and Costs)

The Clerk did not properly bill and collect court costs. In seven of 40 cases tested (18%), we noted the following errors.

- In three cases, the Clerk did not charge defendants a total of \$331 in court costs.
- The Clerk overcharged defendants in two cases a total of \$104 in court costs.
- For two cases, the Clerk did not certify to the Circuit Court costs totaling \$862.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court costs, 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.

Deanna Perdue Stone, Chief Judge

May 23, 2023

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Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 18 of 47 days tested (38%) during the audit period, with delays between one and four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

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