



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 3, 2023

The Honorable Deanna Perdue Stone
Chief Judge
County of Pittsylvania Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Pittsylvania
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 matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued to the former Clerk in fiscal year 2016 as Properly Bill and Collect Court Fines and Costs)

The former Clerk did not properly bill and collect court costs. In nine of 26 cases tested (35%), we noted the following errors.

- For four cases, the former Clerk did not charge defendants a total of \$145 in court costs.
- The former Clerk incorrectly certified \$240 in court costs for two appealed cases to the circuit court and did not certify \$35 for two others.
- The former Clerk overcharged a defendant in one case \$38 in court costs.

The current Clerk should correct the specific cases noted during the audit and institute a more diligent 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

February 3, 2023

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

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LH: clj

cc: The Honorable Brian H. Turpin, Judge
The Honorable Dale M. Wiley, Judge
The Honorable David A. Furrow, Judge
Christina Smith Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia