



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 25, 2019

The Honorable Deborah S. Tinsley
Chief Judge
County of Albemarle Juvenile and Domestic Relations District Court
135 West Cameron Street
Culpeper, VA 22701

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Albemarle
Judicial District: Sixteenth

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 Bill and Collect Court Costs

Repeat Yes, (first issued in fiscal year 2015, Properly Bill and Collect Court Fines and Costs)

The Clerk and her staff did not properly bill and collect court costs. In thirty cases tested, we noted the following errors.

- In seven cases, defendants were not charged a total of \$847 in costs.
- In two cases, defendants were overcharged costs totaling \$76.

The Clerk should correct the specific cases noted and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines in accordance with Code of Virginia.

Deborah S. Tinsley, Chief Judge

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Claude V. Worrell, Judge
Stephanie Michelle Lawson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia