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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 27, 2014

The Honorable Phillip U. Fines
Chief Judge
County of Caroline Juvenile and Domestic Relations District Court
P.O. Box 157
Spotsylvania, VA 22553-0157

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Caroline
Judicial District: Fifteenth

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

The Clerk and her staff did not properly assess and collect court costs, resulting in a loss of revenue to the Commonwealth. In eleven of sixteen cases tested, we noted the following errors.

- In six cases, the Clerk did not bill defendants for court-appointed attorney fees totaling \$1,860, resulting in a loss to the Commonwealth.
- In five cases, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system, resulting in a potential loss of revenue to the Commonwealth.

The Clerk should correct these specific cases noted above. 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Valerie J. Mayo, Judge
The Honorable Joseph A. Vance, IV, Judge
Terry J. Andrews, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia