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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 21, 2021

The Honorable Brian H. Turpin
Chief Judge
County of Pittsylvania Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
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 matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in 2016 as Properly Bill and Collect Court Fines and Costs)

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

- The Clerk did not charge defendants in four cases for \$1,213 in court costs.
- In four cases, the Clerk overcharged defendants for court costs by \$413.
- For an appealed case, the Clerk did not certify \$268 in court costs to the circuit court.

The Clerk should correct the specific cases noted above 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 costs in accordance with the Code of Virginia.

Brian H. Turpin, Chief Judge

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Promptly Allocate Tax Set-Off Refunds

Repeat: No

The Clerk did not allocate collections of \$65 to defendant accounts for 14 months. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Clerks receiving these funds must credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues. Additionally, the Clerk must update financial accounts to ensure appropriate collection activity and to avoid defendants accruing further interest. The Clerk should immediately allocate amounts to individual defendants' accounts upon receipt of tax set-off funds.

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 Deanna P. Stone, Judge
The Honorable Dale M. Wiley, Judge
Sherrie D. Lester, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia