



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 12, 2020

The Honorable Jeffrey P. Bennett  
Chief Judge  
County of Campbell Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019  
Court System: County of Campbell  
Judicial District: Twenty-fourth

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 Fines and Costs**

**Repeat:** Yes (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court fines and costs. In 32 cases tested, we noted the following errors.

- In three appealed cases, court costs totaling \$351 were not certified to the Circuit Court.
- For two cases, defendants were overcharged \$134 in court fines and costs.
- Defendants in nine cases were not charged \$74 in court costs.

The Clerk and her staff should correct the specific cases noted above 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.

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**Reconcile Bank Account**

**Repeat:** No

The Clerk has not reconciled the court's bank account since November 2018. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Accounting System User's Guide.

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

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Brooke Willse Gaddy, Judge  
Jennifer Moon Leavitt, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia