



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2024

The Honorable Donald M. Haddock, Jr.
Chief Judge
City of Alexandria General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Alexandria
Judicial District: Eighteenth

We are performing a statewide audit of the General 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 Fines

Repeat: No

The Clerk and her staff did not properly bill and collect court fines. In two of 10 cases tested (20%), the Clerk miscoded in the financial system \$2,000 in fines as local instead of Commonwealth. The Clerk and her staff should correct the specific cases noted during the audit and 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 the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Sonya L. Sacks, Judge
Marion W. Jackson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia