



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 23, 2024

The Honorable David B. Caddell  
Chief Judge  
County of Westmoreland General District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Westmoreland  
Judicial District: Fifteenth

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 and Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 11 of 51 cases tested (22%), we noted the following:

- The Clerk did not certify to the Circuit Court \$2,400 in court costs for two cases.
- In four cases, the Clerk miscoded in the financial system a total of \$1,220 in court fines and costs.
- The Clerk did not charge defendants in seven cases a total of \$360 in court costs.
- In one case, the Clerk overcharged the defendant \$120 in court costs.

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- The Clerk erroneously sent one attorney invoice for \$120 to the locality instead of the Commonwealth.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court fines and costs, 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 and costs 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: clj

cc: The Honorable John S. Martin, Judge  
Laura S. Morgan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia