



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 29, 2024

The Honorable David B. Caddell, Jr.
Chief Judge
County of Caroline General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Caroline
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 Costs

Repeat: Yes (First issued in 2021)

The former Clerk did not properly bill and collect court costs. In 17 of 58 cases tested (29%), we noted the following errors:

- The former Clerk did not charge defendants in 12 cases a total of \$1,185.
- In five cases, the former Clerk did not bill the locality for \$600 in court appointed attorney fees.
- In one case, the former Clerk miscoded in the financial system costs of \$120 as Commonwealth instead of local.
- In one case, the former Clerk overcharged the defendant \$63 in court costs.

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The current Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of 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 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:vks

cc: The Honorable Robert E. Reibach, Judge
Taylor E. Calhoun, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia