



# 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 Christopher M. Billias  
Chief Judge  
City of Buena Vista General District Court

The Honorable Correy R. Smith  
Chief Judge  
City of Buena Vista Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: City of Buena Vista  
Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined 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 fiscal year 2022)

The Clerk and her staff did not properly bill and collect court costs. In six of 31 cases tested (19%), we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$368 in court costs.
- In one local case, the Clerk did not bill the locality for public defender fees of \$60.

The Clerk 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

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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

LH: clj

cc: The Honorable Robin J. Mayer, Judge  
The Honorable Paul A. Tucker, Judge  
The Honorable Rupen R. Shah, Judge  
Ginger L. Webb, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia