



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 22, 2021

The Honorable Matthew Donald Nelson
Chief Judge
County of Chesterfield General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Chesterfield
Judicial District: Twelfth

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 certain matters that required management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 16 of 85 cases tested (19%), we noted the following:

- The Clerk did not bill the locality for attorney fees in seven cases. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$840.
- For four cases, coding errors in the financial accounting system resulted in losses of \$480 to the Commonwealth.
- Defendants in five cases were not charged \$1,642 in court costs.

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

The Honorable Matthew Donald Nelson
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Page Two

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

Staci A. Henshaw
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cc: The Honorable Keith Nelson Hurley, Judge
The Honorable James J. O'Connell, III, Judge
The Honorable Thomas L. Vaughn, Judge
Linda J. Moore, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia