



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 24, 2024

The Honorable Sam Eggleston, III
Chief Judge
County of Bedford General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Bedford
Judicial District: Twenty-Fourth

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 12 of 50 cases tested (24%), we noted the following errors.

- In seven cases, the Clerk miscoded in the financial system fines and costs of \$920 as local instead of Commonwealth.
- The Clerk overcharged defendants in two cases a total of \$145 in court costs.
- In two cases, the Clerk did not charge defendants a total of \$50 in court costs.
- For one appealed case, the Clerk did not certify \$20 in court costs to the circuit court.

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

cc: The Honorable Randy C. Krantz, Judge
Ashley Richards Schley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia