



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 14, 2025

The Honorable Michael Stein
Chief Judge
City of Newport News General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Newport News
Judicial District: Seventh

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.

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. During our review, we noted the following matter requiring management's attention and corrective action.

Properly Assess and Bill Court Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 23 of 75 (31%) cases tested, we noted the following errors.

- For ten cases, the Clerk did not certify court costs totaling \$5,667 to the circuit court.
- The Clerk did not charge defendants in six cases a total of \$2,225 in court costs.
- In two cases, the Clerk miscoded in the financial system court costs of \$552 as local instead of Commonwealth.

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- For four cases, the Clerk did not bill the locality a total of \$362 for public defender fees.
- In two cases, the Clerk did not submit court-appointed attorney vouchers totaling \$240 to the locality for payment.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

The Clerk has taken corrective action to remediate the findings that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Robert Saunders, Judge
The Honorable Charisse Mullen, Judge
The Honorable Rian Lewis, Judge
Danielle Trotman, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia