



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 6, 2022

The Honorable James R. McGarry
Chief Judge
County of Henry General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Henry
Judicial District: Twenty-first

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 matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 19 of 29 cases tested (66%), we noted the following errors.

- The Clerk did not charge defendants in 14 cases for \$858 in court costs.
- For three local cases, the Clerk erroneously billed the Commonwealth for \$360 in attorney fees.
- The Clerk did not bill the locality for the correct amount of attorney fees in four cases, resulting in court appointed attorneys being underpaid by \$164.
- In two cases, the Clerk overcharged defendants court costs totaling \$170.

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

Retain Voided Receipts

Repeat: No

The Clerk did not retain all copies of the receipts for five of 20 voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial accounting system user's guide. If all copies of the receipts are not available, the Clerk should correct receipting errors by other means.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Joan Ziglar, Judge
Stacie R. Prillaman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia