



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 24, 2023

The Honorable Turkessa B. Rollins
Chief Judge
County of Prince William General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Prince William
Judicial District: Thirty-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 Fines and Costs

Repeat: Yes (First issued in fiscal year 2017)

The former Clerk and her staff did not properly bill and collect court fines and costs. In 16 of 39 cases tested (41%), we noted the following errors:

- The Clerk did not charge defendants in six cases a total of \$1,955 in fines and costs.
- In two cases, the Clerk did not certify expert fees totaling \$1,150 to the Circuit Court.
- In seven cases, the Clerk did not bill the locality for \$840 in public defender fees.
- For two cases, the Clerk miscoded in the financial system fines and costs totaling \$815 as local instead of Commonwealth.

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

Establish Billing Procedures

Repeat: No

The former Clerk did not have procedures for billing the locality for public defender fees. When a public defender represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. The current Clerk should establish appropriate procedures to bill the locality, when applicable, for public defender fees.

Retain Accounting Records

Repeat: No

The Clerk did not retain all financial records for the audit period. The Clerk could not present for audit the office's manual receipt books. The General District Court Manual requires the Clerk to retain financial records until six months after audit. The Clerk should review the retention schedule and, going forward, should retain records accordingly.

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 William E. Jarvis, Judge
The Honorable Wallace S. Covington, Judge
The Honorable Abigail A. Miller, Judge
The Honorable Che Christopher Rogers, Judge
Keshara Luster, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia