



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 7, 2023

The Honorable David B. Caddell, Jr.
Chief Judge
County of Caroline General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Caroline
Judicial District: Fifteenth

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: Yes (First issued in fiscal year 2021)

The Clerk and her staff did not properly bill and collect court fines and costs. In 19 of 44 cases tested (43%), we noted the following errors:

- For six cases, the Clerk submitted attorney invoices totaling \$720 to the wrong locality for payment.
- The Clerk overcharged defendants in nine cases a total of \$596 in fines and costs.
- For five cases, the Clerk miscoded in the financial system fines and costs totaling \$510 as local instead of Commonwealth.
- The Clerk did not charge defendants in five cases a total of \$165 in costs.
- For two cases, the Clerk did not certify costs totaling \$122 to the Circuit Court

David B. Caddell, Jr., Chief Judge

July 7, 2023

Page Two

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

LH: clj

cc: The Honorable Robert E. Reibach, Judge
Terry M. Southworth, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia