



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 19, 2021

The Honorable William Harrison Cleaveland
Chief Judge
County of Alleghany General District Court

The Honorable Correy R. Smith
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court

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

We are performing a statewide audit of the Combined 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 49 cases tested, we noted the following errors.

- For five local cases, the Clerk billed both the Commonwealth and the respective localities for \$560 in attorney fees.
- The Clerk miscoded the \$1,500 fine for one case as local instead of Commonwealth in the financial system.
- Defendants in two cases were not charged \$181 in court costs.
- The Clerk miscoded a civil fine of \$25 in one case as attorney fees in the financial system.

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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.

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 Robert C. Hagan, Jr., Judge
The Honorable Rupen R. Shah, Judge
Anita S. Unroe, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia