



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 10, 2021

The Honorable John S. Martin
Chief Judge
County of Hanover General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Hanover
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 certain matters requiring management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In seven of 56 cases tested (13%), we noted the following:

- For six local cases, the Clerk did not bill the locality for attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$720.
- A defendant in one case was not charged \$61 in court costs.

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

The Honorable John S. Martin, Chief Judge

June 10, 2021

Page Two

Retain Supporting Documentation

Repeat: No

In two of five invoices tested (40%), the Clerk did not maintain all required supporting documentation for court-appointed attorney payments. The Office of the Executive Secretary of the Supreme Court of Virginia has established that each case should include an individual application, waivers, timesheets, allowances, and signatures from the presiding Judge, and as applicable, the Chief Judge. Failure to obtain, review, and maintain all the necessary documentation increases the risk of improper payments to attorneys. The Clerk should work with her staff to ensure the office maintains all appropriate documentation.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Hugh S. Campbell, Judge
The Honorable David Caddell Jr., Judge
Cheryl L. DeVaughn, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia