



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 19, 2024

The Honorable Claiborne H. Stokes, Jr.  
Chief Judge  
County of Albemarle General District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Albemarle  
Judicial District: Sixteenth

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:** No

The Clerk did not properly bill and collect court fines and costs. In 23 of 67 cases tested (34%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$2,368 in court costs.
- For six cases, the Clerk did not certify costs totaling \$1,659 to the Circuit Court.
- The Clerk sent an attorney invoice for \$120 for one local case to the Commonwealth for payment instead of the locality.
- In eight cases, the Clerk did not bill the locality for \$960 in public defender fees.

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

LJH:vks

cc: The Honorable Matthew Quatrara, Judge  
The Honorable Kenneth Sneathern, Judge  
The Honorable Theresa Carter, Judge  
Leola C. Morse, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia