



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 6, 2024

The Honorable James J. O'Connell, III  
Chief Judge  
City of Colonial Heights General District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: City of Colonial Heights  
Judicial District: Twelfth

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 Costs**

**Repeat:** Yes (first issued in fiscal year 2022)

The Clerk and her staff did not properly bill and collect court costs. In ten of 71 cases tested (14%), we noted the following errors:

- The Clerk did not charge defendants in four cases a total of \$741 in court costs.
- In five cases, the Clerk overcharged defendants a total of \$500 in court costs.
- The Clerk erroneously sent one attorney invoice for \$120 to the Commonwealth for payment instead of the locality and three others totaling \$360 to the locality instead of the Commonwealth.

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 costs in accordance with the Code of Virginia.

The Honorable James J. O'Connell, III, Chief Judge  
February 6, 2024  
Page Two

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 D. Nelson, Judge  
The Honorable Keith Nelson Hurley, Judge  
The Honorable Curtis M. Hairston, Judge  
Chelsea L. Murrell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia