



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 1, 2021

The Honorable Eric Thiessen  
Chief Judge  
County of Smyth General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Smyth  
Judicial District: Twenty-Eighth

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 Fines and Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 16 of 61 cases tested (26%), we noted the following errors.

- In one case, the Clerk miscoded a fine of \$2,500 in the financial system as Commonwealth instead of local.
- The Clerk did not assess costs totaling \$2,242 to the defendants in five cases.
- For seven local cases, the Clerk submitted \$876 in attorney fee invoices to the Commonwealth for payment instead of the locality.
- The Clerk did not certify costs of \$800 to the Circuit Court for two cases.
- For one case, the Clerk miscoded fines and costs of \$170 in the financial system as local instead of Commonwealth.

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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 fines and costs in accordance with the Code of Virginia.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable V. Blake McKinney, Judge  
Heidi Z. Campbell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia