



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 18, 2022

The Honorable George R. Brittain
Chief Judge
County of Tazewell General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Tazewell
Judicial District: Twenty-ninth

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: No

The Clerk and her staff did not properly bill and collect court costs. In ten of 59 cases tested (17%), we noted the following errors:

- The Clerk overcharged defendants in eight cases a total of \$316 in court costs.
- The Clerk sent two attorney invoices for local cases, totaling \$240, to the Commonwealth for payment instead of the locality.

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. The Clerk should also seek additional training for her staff from the Office of the Executive Secretary of the Supreme Court of Virginia in the billing and collection of court costs. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

Staci A. Henshaw
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cc: The Honorable Henry A. Barringer, Judge
Crystal D. Crouse, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia