



STATEWIDE REPORT
ON VIRGINIA DISTRICT COURT
SYSTEM REVIEWS

FOR THE YEAR ENDED
JUNE 30, 2024

Auditor of Public Accounts

Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



SUMMARY OF RESULTS

We have reviewed the financial operations of the Clerks' offices for the courts in the District Court System for the fiscal year ended June 30, 2024, which resulted in findings in 50 courts, some of which had multiple findings. This is a slight decrease from 52 courts with findings in the prior year. The most common finding was related to the proper billing and collection of court fines, costs, and attorney fees. Other common findings were related to compliance with requirements for tax set-off. We also noted internal control weaknesses in accounting areas such as delayed bank deposits, improper monitoring and disbursement of liabilities, and lack of bank reconciliation. Nineteen of the District Courts we reviewed had repeat findings compared to 19 courts with repeat findings in the prior year. Two courts, Arlington General District Court and Richmond City General District Court, have received the same findings since fiscal year 2020.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 17, 2025

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

The Honorable S. Bernard Goodwyn
Chief Justice, Supreme Court of Virginia

Karl R. Hade
Executive Secretary, Office of the Executive Secretary
Supreme Court of Virginia

We are pleased to submit our **Statewide Report on Virginia District Court System Reviews** for the fiscal year ended June 30, 2024. The Auditor of Public Accounts annually reviews the financial operations for each General District Court (GDC), Juvenile and Domestic Relations District Court (JDR), and Combined District Court (CDC) to determine whether they have maintained accountability over Commonwealth and locality collections, established adequate internal controls, and complied with state laws and regulations. This statewide report summarizes the findings we have previously communicated to the individual Chief Judges, Presiding Judges, Clerks, and the Director of Judicial Services at the Office of the Executive Secretary of the Supreme Court of Virginia upon completing our individual reviews. Our reports can be accessed online at <https://www.apa.virginia.gov/local-government/reports>.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

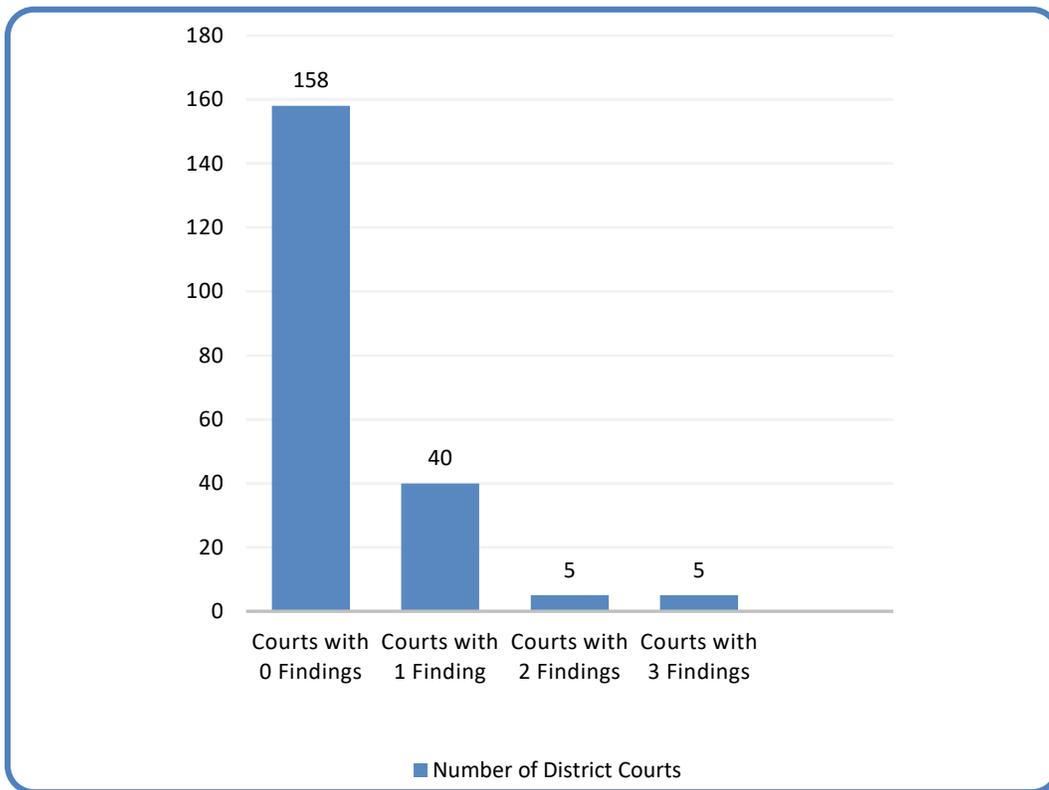
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INTERNAL CONTROL AND COMPLIANCE FINDINGS SUMMARY

For the year ended June 30, 2024, we reviewed 208 District Courts, performing 101 comprehensive reviews and 107 limited control reviews. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, although each court must receive a comprehensive review at least once in a three-year period. An [Appendix](#) is included following this section that contains a summary of the District Court review results by locality and court type. As shown in Chart 1 below, we identified findings in 50 courts, some with multiple findings including three in Colonial Heights GDC, Franklin CDC, Goochland CDC, Radford CDC, and Richmond City GDC. This is a slight decrease from 52 courts with findings in the prior year.

District Court Review Results

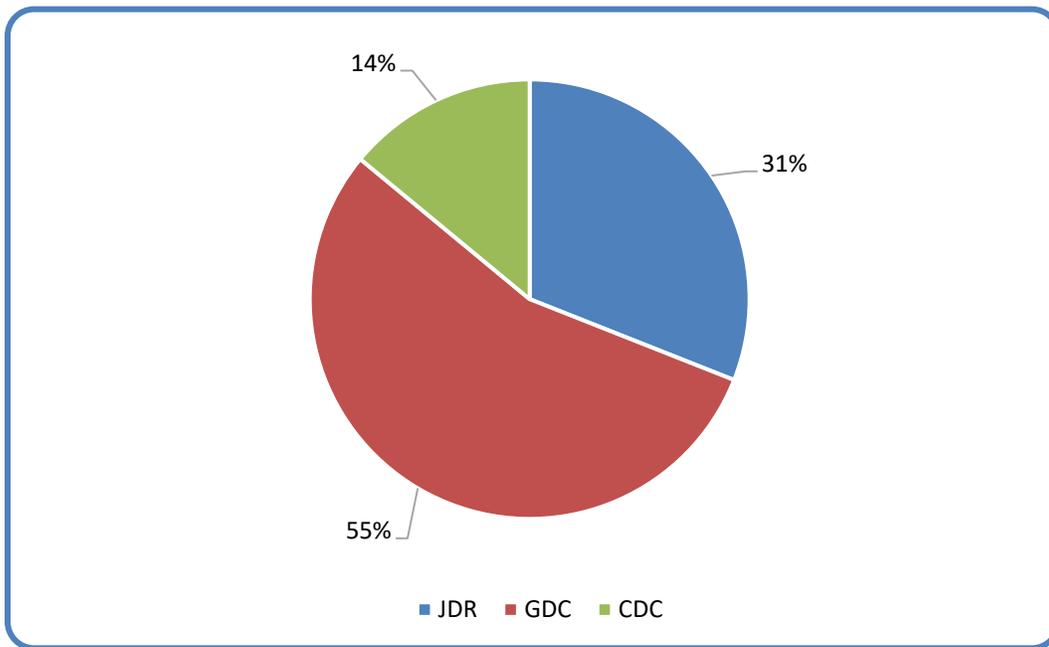
Chart 1



Our analysis of the cumulative results of the reviews identified several recurring trends across the Commonwealth. Of the 65 findings, 49 percent addressed the proper assessment and billing of court fines, costs, and attorney fees. The minimum potential financial impact of these weaknesses are state revenue losses of \$63,500, locality revenue losses of \$19,400, and courts overcharging defendants by \$9,900. These amounts are based on actual errors noted within our samples of court transactions, the impact of which is not projected to all transactions of the courts. As a result, the full financial impact of these weaknesses may be greater than the amounts noted above. Chart 2 below shows the distribution of the potential loss of state revenue by court type.

Potential Loss of State Revenue by Court Type

Chart 2

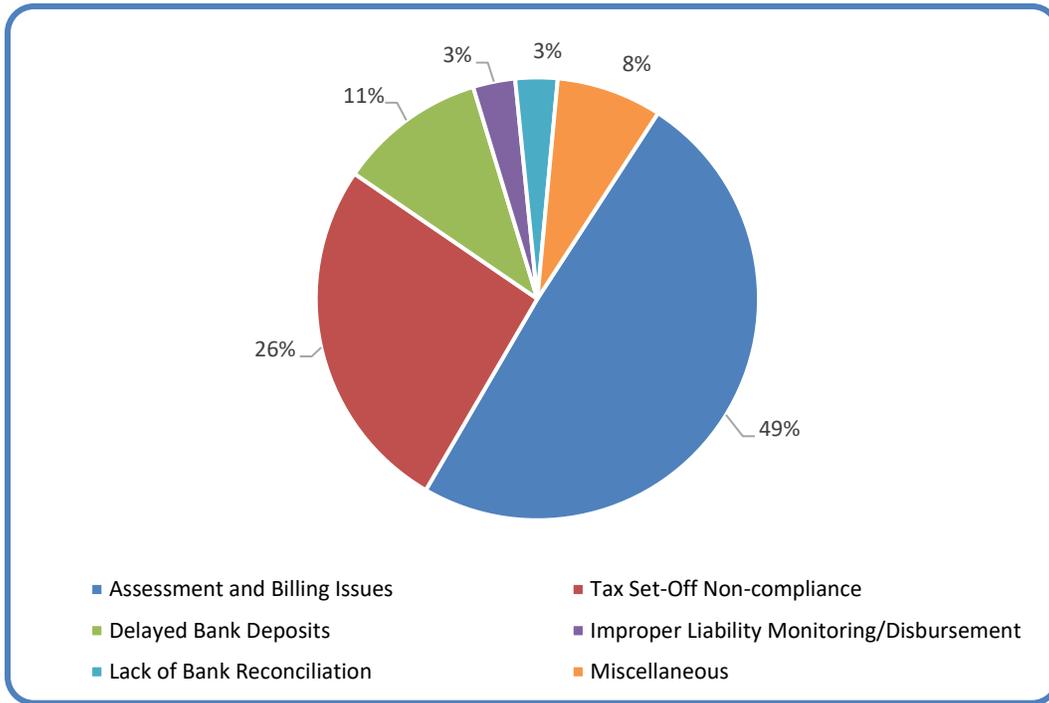


An additional 13 findings (20%) identified possible tax set-off (TSO) losses of \$65,100, 70 percent of which were in combined district courts.

In addition to issues with assessment and billing and tax set-off, as shown in Chart 3 below, internal control weaknesses and compliance issues noted in other accounting areas include not reporting delayed bank deposits, improper monitoring and disbursement of liabilities, and lack of bank reconciliation. A complete list of findings is included in the [Appendix](#) to this report.

Finding Areas

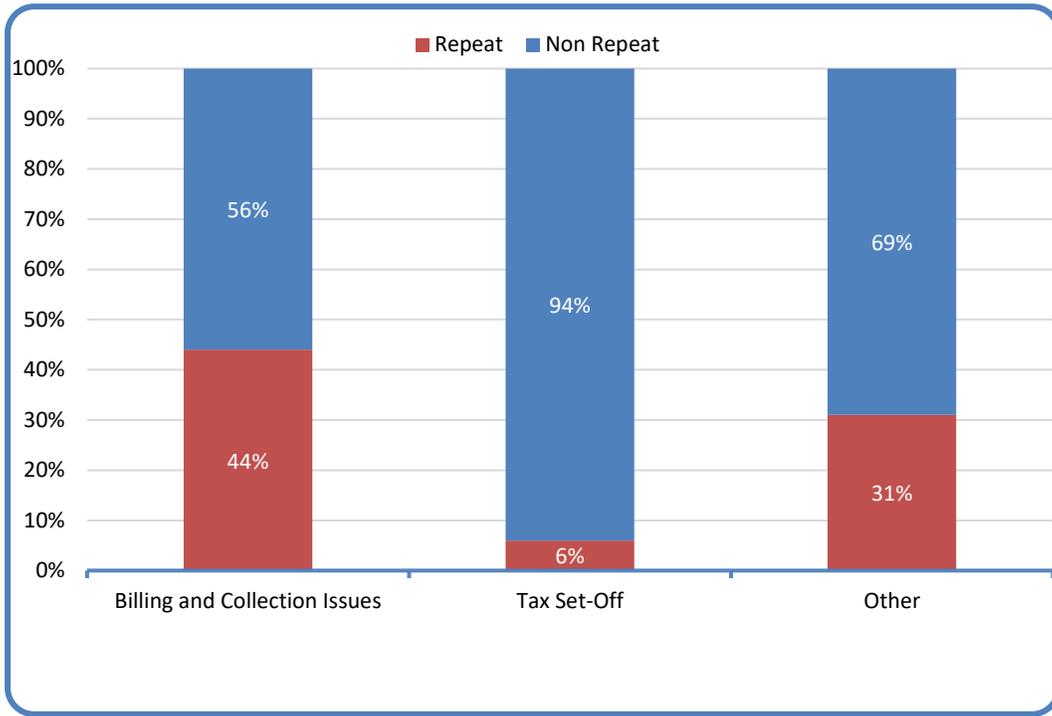
Chart 3



Nineteen of the District Court reviews had repeat findings compared to 19 courts with repeat findings in the prior year. Two of the courts, Arlington General District Court and Richmond City General District Court, have received the same findings since fiscal year 2020. Chart 4 on the following page contains additional information about the frequency of repeat findings.

Percentage of Repeat Findings

Chart 4



SUMMARY OF DISTRICT COURT RESULTS

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Accomack	GDC	No	
Accomack*	JDR	No	
Albemarle	GDC	Yes	Properly Assess and Bill Court Fines and Costs**, Request Tax Set-Off Refunds
Albemarle	JDR	Yes	Properly Assess and Bill Court Costs**
Alexandria	GDC	No	
Alexandria	JDR	Yes	Properly Monitor and Disburse Liabilities
Alleghany*	CDC	No	
Amelia	CDC	No	
Amherst*	GDC	No	
Amherst*	JDR	No	
Appomattox	GDC	No	
Appomattox*	JDR	No	
Arlington	GDC	Yes	Properly Assess and Bill Court Fines and Costs**
Arlington	JDR	Yes	Properly Assess and Bill Court Fines and Costs**, Reconcile Bank Account
Augusta	GDC	Yes	Properly Assess and Bill Court Fines and Costs**
Augusta	JDR	No	
Bath	CDC	No	
Bedford	GDC	No	
Bedford*	JDR	No	
Bland	CDC	No	
Botetourt*	GDC	No	
Botetourt	JDR	Yes	Properly Assess and Bill Court Costs**
Bristol	GDC	No	
Bristol	JDR	Yes	Properly Assess and Bill Court Fines and Costs**
Brunswick	CDC	Yes	Properly Assess and Bill Court Costs
Buchanan	CDC	No	
Buckingham*	CDC	No	
Buena Vista	CDC	No	
Campbell*	GDC	No	
Campbell*	JDR	No	
Caroline	GDC	No	
Caroline	JDR	No	
Carroll*	GDC	No	
Carroll	JDR	No	
Charles City*	CDC	No	
Charlotte	GDC	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Charlotte	JDR	Yes	Properly Assess and Bill Court Costs
Charlottesville*	GDC	No	
Charlottesville	JDR	Yes	Properly Assess and Bill Court Costs**
Chesapeake*	GDC	No	
Chesapeake*	JDR	No	
Chesterfield	GDC	No	
Chesterfield	JDR	No	
Clarke	GDC	Yes	Escheat Unclaimed Property
Clarke	JDR	No	
Colonial Heights	GDC	Yes	Promptly Deposit Collections, Properly Assess and Bill Court Fines and Costs**, Request Tax Set-Off Refunds
Colonial Heights	JDR	Yes	Properly Assess and Bill Court Costs
Craig*	CDC	No	
Culpeper	GDC	Yes	Promptly Deposit Collections
Culpeper*	JDR	No	
Cumberland	CDC	Yes	Promptly Deposit Collections, Properly Assess and Bill Court Costs**
Danville	GDC	No	
Danville*	JDR	No	
Dickenson*	CDC	No	
Dinwiddie*	CDC	No	
Emporia	CDC	Yes	Request Tax Set-Off Refunds
Essex*	CDC	No	
Fairfax City*	GDC	No	
Fairfax County	GDC	Yes	Properly Assess and Bill Court Fines and Costs
Fairfax County	JDR	Yes	Properly Assess and Bill Court Costs, Properly Manage System Access
Falls Church	CDC	Yes	Promptly Deposit Collections
Fauquier	GDC	Yes	Retain Voided Receipts
Fauquier*	JDR	No	
Floyd*	CDC	No	
Fluvanna	CDC	No	
Franklin	CDC	Yes	Bill Locality for Attorney Fees, Reconcile Bank Account, Request Tax Set-Off Refunds
Franklin County	GDC	No	
Franklin County*	JDR	No	
Frederick*	GDC	No	
Frederick*	JDR	No	
Fredericksburg	GDC	Yes	Properly Bill and Collect Court Costs

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Fredericksburg*	JDR	No	
Galax*	CDC	No	
Giles*	GDC	No	
Giles*	JDR	No	
Gloucester*	GDC	No	
Gloucester	JDR	No	
Goochland	CDC	Yes	Promptly Allocate Tax Set-Off Revenues, Properly Assess and Bill Court Fines and Costs, Request Tax Set-Off Refunds
Grayson*	CDC	Yes	Promptly Allocate Tax Set-Off Revenues
Greene*	CDC	No	
Greensville	CDC	Yes	Request Tax Set-Off Refunds
Halifax*	GDC	No	
Halifax*	JDR	No	
Hampton*	GDC	No	
Hampton*	JDR	No	
Hanover*	GDC	No	
Hanover*	JDR	No	
Henrico*	GDC	Yes	Properly Review General Ledger
Henrico	JDR	Yes	Properly Assess and Bill Court Fines and Costs**
Henry*	GDC	No	
Henry*	JDR	No	
Highland	CDC	No	
Hopewell	CDC	No	
Isle Of Wight	GDC	No	
Isle Of Wight	JDR	No	
James City / Williamsburg*	GDC	No	
James City / Williamsburg*	JDR	No	
King And Queen	GDC	No	
King And Queen	JDR	Yes	Request Tax Set-Off Refunds
King George	CDC	Yes	Promptly Deposit Collections
King William	GDC	No	
King William	JDR	Yes	Request Tax Set-Off Refunds
Lancaster*	GDC	No	
Lancaster	JDR	No	
Lee*	GDC	No	
Lee	JDR	Yes	Request Tax Set-Off Refunds
Loudoun	GDC	No	
Loudoun*	JDR	Yes	Properly Assess and Bill Court Costs

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Louisa*	GDC	No	
Louisa*	JDR	Yes	Promptly Allocate Tax Set-Off Revenues
Lunenburg*	CDC	No	
Lynchburg*	GDC	No	
Lynchburg*	JDR	No	
Madison*	CDC	Yes	Request Tax Set-Off Refunds
Martinsville	GDC	No	
Martinsville	JDR	No	
Mathews	GDC	No	
Mathews	JDR	No	
Mecklenburg*	GDC	No	
Mecklenburg*	JDR	No	
Middlesex	GDC	No	
Middlesex	JDR	No	
Montgomery*	GDC	No	
Montgomery	JDR	Yes	Properly Assess and Bill Court Fines and Costs
Nelson*	GDC	No	
Nelson	JDR	No	
New Kent*	GDC	Yes	Request Tax Set-Off Refunds
New Kent	JDR	Yes	Properly Assess and Bill Court Costs
Newport News^	GDC	Yes	Properly Assess and Bill Court Costs
Newport News	JDR	No	
Norfolk*	GDC	No	
Norfolk*	JDR	No	
Northampton*	GDC	No	
Northampton*	JDR	No	
Northumberland*	GDC	No	
Northumberland	JDR	No	
Nottoway	CDC	No	
Orange	GDC	No	
Orange*	JDR	No	
Page	GDC	No	
Page*	JDR	No	
Patrick*	GDC	No	
Patrick	JDR	Yes	Properly Assess and Bill Court Costs**
Petersburg*	GDC	No	
Petersburg	JDR	No	
Pittsylvania*	GDC	No	
Pittsylvania*	JDR	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Portsmouth*	GDC	No	
Portsmouth	JDR	Yes	Properly Assess and Bill Court Costs
Powhatan*	CDC	No	
Prince Edward	GDC	Yes	Monitor and Disburse Liabilities, Properly Assess and Bill Court Costs
Prince Edward*	JDR	No	
Prince George	CDC	No	
Prince William	GDC	No	
Prince William*	JDR	No	
Pulaski*	GDC	No	
Pulaski*	JDR	Yes	Request Tax Set-Off Refunds
Radford	CDC	Yes	Promptly Allocate Tax Set-Off Revenues, Properly Assess and Bill Court Fines and Costs**, Request Tax Set-Off Refunds
Rappahannock*	CDC	No	
Richmond City	GDC	Yes	Maintain Manual Receipt Books, Promptly Deposit Collections, Properly Assess and Bill Court Costs**
Richmond City*	JDR	No	
Richmond County	CDC	No	
Roanoke City*	GDC	No	
Roanoke City*	JDR	No	
Roanoke County*	GDC	No	
Roanoke County*	JDR	No	
Rockbridge*	GDC	No	
Rockbridge*	JDR	No	
Rockingham*	GDC	No	
Rockingham*	JDR	No	
Russell*	CDC	No	
Salem*	CDC	No	
Scott	CDC	Yes	Properly Bill and Collect Court Costs
Shenandoah*	GDC	No	
Shenandoah*	JDR	No	
Smyth	GDC	No	
Smyth	JDR	No	
Southampton*	CDC	No	
Spotsylvania*	GDC	No	
Spotsylvania*	JDR	No	
Stafford	GDC	No	
Stafford*	JDR	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Staunton	GDC	No	
Staunton	JDR	Yes	Properly Bill and Collect Court Costs
Suffolk*	GDC	No	
Suffolk*	JDR	No	
Surry*	CDC	No	
Sussex	CDC	Yes	Promptly Deposit Collections
Tazewell*	GDC	No	
Tazewell	JDR	Yes	Properly Assess and Bill Court Costs
Virginia Beach	GDC	No	
Virginia Beach	JDR	No	
Warren*	GDC	No	
Warren*	JDR	No	
Washington	GDC	No	
Washington	JDR	No	
Waynesboro	GDC	No	
Waynesboro*	JDR	No	
Westmoreland	GDC	No	
Westmoreland*	JDR	No	
Winchester*	GDC	No	
Winchester*	JDR	No	
Wise/Norton*	GDC	No	
Wise/Norton	JDR	Yes	Properly Assess and Bill Court Costs
Wythe	GDC	No	
Wythe	JDR	No	
York*	GDC	No	
York*	JDR	No	

*Limited control review performed.

**The title of the finding was different in the prior year; however, the nature of the finding is the same.

^The Newport News – Civil, Newport News - Criminal, and Newport News – Traffic court reviews have been merged into one review since one clerk oversees all three divisions.