



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 21, 2022

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

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Washington
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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2020)

The Clerk and her staff did not charge defendants a total of \$475 in court costs in eight of 39 cases tested (20%). The Clerk should correct the specific cases noted during the audit, seek additional training in the billing and collection of 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 costs in accordance with the Code of Virginia.

The Clerk has taken adequate corrective action with respect to the internal control finding included in the prior report that is not repeated in this letter.

The Honorable Eric Thiessen, Chief Judge
October 21, 2022
Page Two

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 Travis B. Lee, Judge
The Honorable Robert L. Hobbs, Judge
Ashley Marie Thomas, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia