



VIRGINIA DISTRICT COURT SYSTEM

STATEWIDE REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2023

Auditor of Public Accounts
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AUDIT SUMMARY

This statewide report summarizes the findings from our audit of the District Court System for the fiscal year ended June 30, 2023. Our audits resulted in findings in 52 courts, some of which had multiple findings. This is an increase from 50 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 and state revenue remittance. We also noted internal control weaknesses in accounting areas such as delayed bank deposits, improper record retention, and improper management of system access. Eighteen of the District Court audits had repeat findings compared to 20 courts with repeat findings in the prior year. Two courts, Prince George Combined District Court and Prince William General District Court have received the same findings since fiscal year 2017.

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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 22, 2024

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 Audits** for the fiscal year ended June 30, 2023. The Auditor of Public Accounts annually audits 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 audits. Our reports can be accessed online at <https://www.apa.virginia.gov/local-government/reports>.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

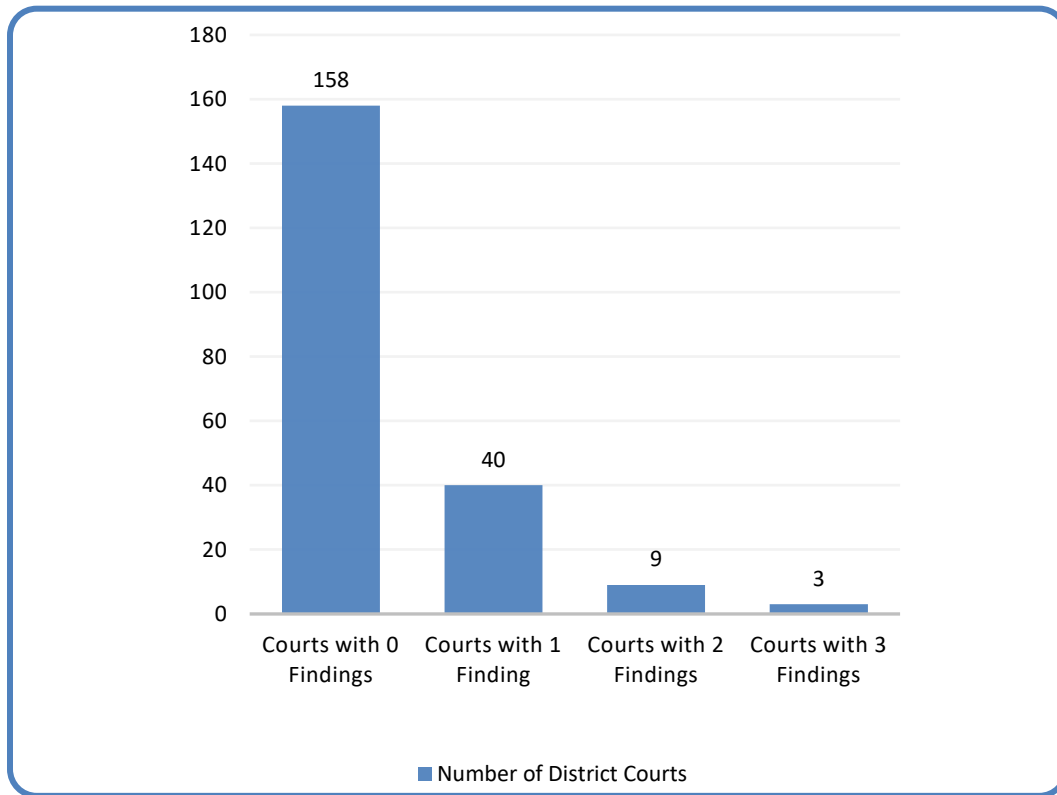
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INTERNAL CONTROL AND COMPLIANCE FINDINGS SUMMARY

For the year ended June 30, 2023, we completed 210 District Court audits, 120 of which were comprehensive audits and 90 of which were limited control reviews. A comprehensive audit involves procedures designed to review, in detail, areas such as revenues, expenses, system access security, accounts receivable, and liability management. A limited control review involves the completion of an internal control questionnaire and some limited audit procedures based on the results of the questionnaire. We only perform limited control reviews on courts that we consider to be low risk based on the results of previous audits and an overall assessment of the individual court environment. An [Appendix](#) is included following this section that contains a summary of the District Court audit results by locality and court type. As shown in Chart 1 below, our audits identified findings in 52 courts, some with multiple findings including three in Fauquier GDC, Isle of Wight GDC, and Newport News GDC - Criminal. This is an increase from 50 courts with findings in the prior year.

District Court Audit Results

Chart 1

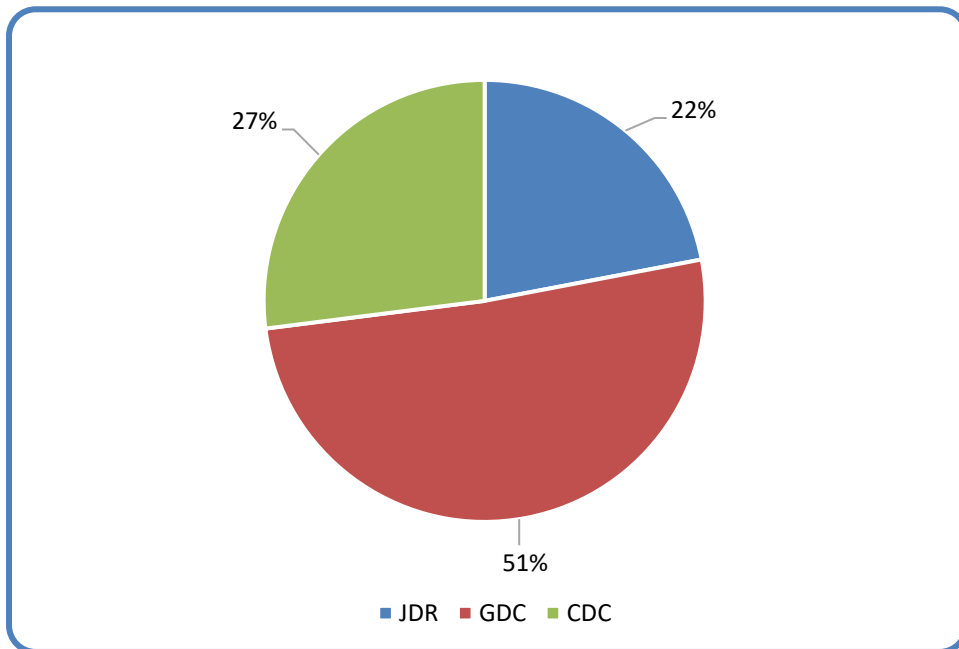


Our analysis of the cumulative results of the audits identified several recurring trends across the Commonwealth. Of the 67 findings, 63 percent addressed the proper billing and collecting of court fines, costs, and attorney fees. The approximate potential financial impact of these weaknesses are state revenue losses of \$88,900, locality revenue losses of \$27,400, and courts overcharging defendants by \$10,200. 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. 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

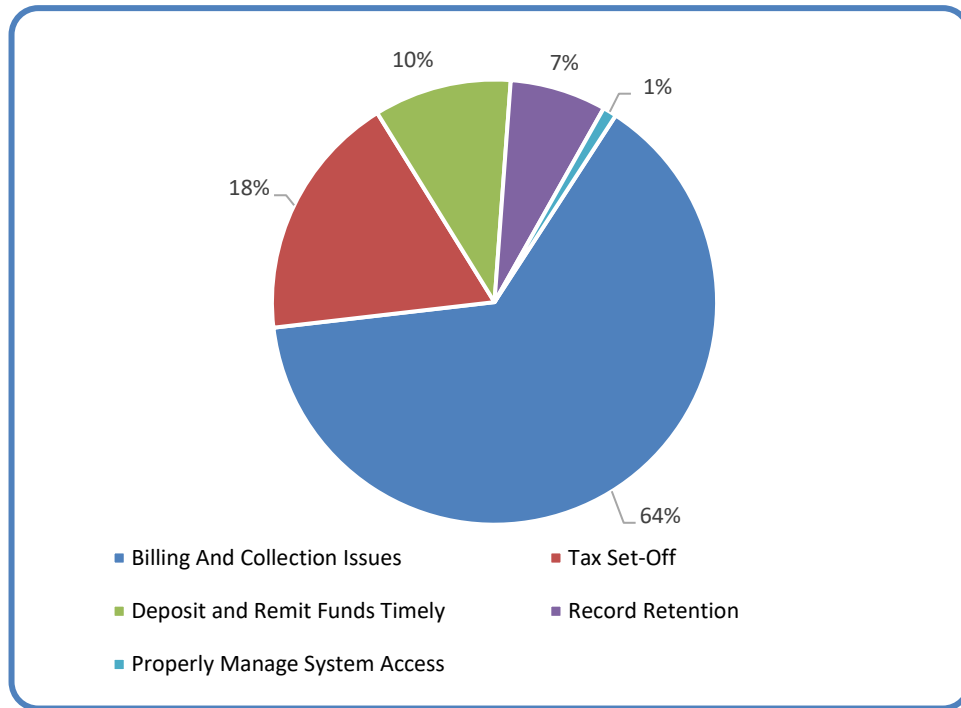


An additional 12 findings (18%) identified possible tax set-off (TSO) losses of \$129,100, 90 percent of which were in general district courts.

In addition to issues with billing and collection and tax set-off, as shown in Chart 3 below, internal control weaknesses and compliance issues noted in other accounting areas include timely deposit and remittance of funds, improper record retention, and improper management of system access. The finding areas have remained fairly consistent with the prior year. A complete list of findings is included in the [Appendix](#) to this report.

Finding Areas

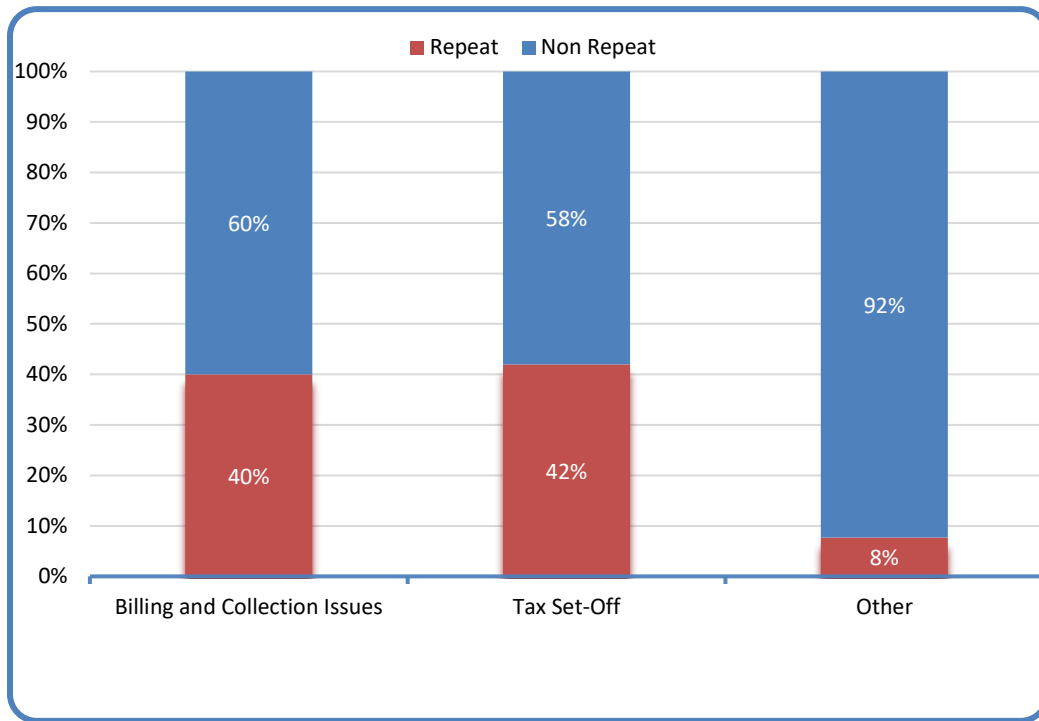
Chart 3



Eighteen of the District Court audits had repeat findings compared to 20 courts with repeat findings in the prior year. Two of the courts, Prince George Combined District Court and Prince William General District Court, have received the same findings since fiscal year 2017. 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	Yes	Request TSO Refunds
Accomack	JDR	No	
Albemarle	GDC	Yes	Properly Bill and Collect Court Fines and Costs
Albemarle	JDR	Yes	Properly Bill and Collect Court Costs
Alexandria*	GDC	Yes	Properly Bill and Collect Court Fines
Alexandria*	JDR	No	
Alleghany*	CDC	No	
Amelia	CDC	Yes	Properly Bill and Collect Attorney Fees
Amherst	GDC	No	
Amherst	JDR	No	
Appomattox*	GDC	No	
Appomattox*	JDR	No	
Arlington	GDC	Yes	Properly Bill and Collect Court Fines and Costs, Retain Voided Receipts
Arlington	JDR	Yes	Properly Bill and Collect Court Costs
Augusta	GDC	Yes	Properly Bill and Collect Court Costs
Augusta	JDR	Yes	Properly Bill and Collect Court Costs**, Request TSO Refunds
Bath	CDC	No	
Bedford	GDC	Yes	Properly Bill and Collect Court Fines and Costs
Bedford*	JDR	No	
Bland*	CDC	No	
Botetourt*	GDC	No	
Botetourt	JDR	Yes	Properly Bill and Collect Court Costs
Bristol*	GDC	No	
Bristol	JDR	Yes	Properly Bill and Collect Court Costs, Request TSO Refunds**
Brunswick	CDC	Yes	Request TSO Refunds
Buchanan*	CDC	No	
Buckingham*	CDC	No	
Buena Vista	CDC	Yes	Properly Bill and Collect Court Costs
Campbell	GDC	No	
Campbell	JDR	No	
Caroline	GDC	Yes	Properly Bill and Collect Court Costs**
Caroline*	JDR	No	
Carroll*	GDC	No	
Carroll	JDR	Yes	Properly Bill and Collect Court Fines and Costs
Charles City	CDC	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Charlotte*	GDC	Yes	Promptly Allocate TSO Revenues
Charlotte*	JDR	No	
Charlottesville	GDC	No	
Charlottesville	JDR	Yes	Properly Bill and Collect Court Costs**
Chesapeake*	GDC	No	
Chesapeake	JDR	No	
Chesterfield	GDC	No	
Chesterfield	JDR	Yes	Properly Bill and Collect Court Fines and Costs
Clarke*	GDC	No	
Clarke*	JDR	No	
Colonial Heights	GDC	Yes	Properly Bill and Collect Court Costs**
Colonial Heights*	JDR	No	
Craig*	CDC	No	
Culpeper	GDC	Yes	Promptly Deposit Collections
Culpeper	JDR	No	
Cumberland*	CDC	No	
Danville*	GDC	No	
Danville	JDR	No	
Dickenson*	CDC	No	
Dinwiddie	CDC	No	
Emporia	CDC	Yes	Promptly Allocate TSO Revenues**, Properly Bill and Collect Court Costs**
Essex	CDC	No	
Fairfax City*	GDC	No	
Fairfax County	GDC	No	
Fairfax County	JDR	Yes	Properly Manage System Access
Falls Church*	CDC	Yes	Properly Bill and Collect Court Fines
Fauquier	GDC	Yes	Properly Bill and Collect Court Fines and Costs, Request TSO Refunds, Retain Voided Receipts
Fauquier	JDR	No	
Floyd*	CDC	No	
Fluvanna	CDC	Yes	Properly Bill and Collect Court Fines and Costs
Franklin*	CDC	No	
Franklin County*	GDC	No	
Franklin County*	JDR	No	
Frederick*	GDC	No	
Frederick*	JDR	No	
Fredericksburg*	GDC	No	
Fredericksburg*	JDR	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Galax	CDC	No	
Giles	GDC	No	
Giles	JDR	No	
Gloucester*	GDC	No	
Gloucester*	JDR	No	
Goochland*	CDC	Yes	Request TSO Refunds
Grayson	CDC	No	
Greene	CDC	No	
Greensville	CDC	Yes	Properly Bill and Collect Court Fines and Costs
Halifax	GDC	No	
Halifax*	JDR	No	
Hampton*	GDC	No	
Hampton*	JDR	No	
Hanover*	GDC	No	
Hanover	JDR	No	
Henrico	GDC	No	
Henrico	JDR	Yes	Properly Bill and Collect Court Costs**
Henry	GDC	No	
Henry*	JDR	No	
Highland	CDC	Yes	Properly Bill and Collect Attorney Fees
Hopewell*	CDC	No	
Isle Of Wight	GDC	Yes	Promptly Allocate TSO Revenues, Properly Bill and Collect Court Costs, Retain Voided Receipts
Isle Of Wight*	JDR	No	
James City / Williamsburg	GDC	No	
James City / Williamsburg*	JDR	No	
King And Queen*	GDC	No	
King And Queen*	JDR	No	
King George*	CDC	Yes	Properly Bill and Collect Court Costs
King William*	GDC	No	
King William	JDR	No	
Lancaster*	GDC	No	
Lancaster	JDR	No	
Lee	GDC	No	
Lee	JDR	No	
Loudoun	GDC	Yes	Properly Bill and Collect Court Fines and Costs
Loudoun	JDR	No	
Louisa	GDC	No	
Louisa*	JDR	No	

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Lunenburg*	CDC	No	
Lynchburg*	GDC	No	
Lynchburg	JDR	No	
Madison	CDC	No	
Martinsville	GDC	Yes	Properly Bill and Collect Court Fines and Costs
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	No	
Nelson	GDC	No	
Nelson*	JDR	No	
New Kent	GDC	No	
New Kent*	JDR	No	
Newport News – Civil	GDC	No	
Newport News - Criminal	GDC	Yes	Promptly Allocate TSO Revenues, Remit Collections Timely, Request TSO Refunds
Newport News - Traffic	GDC	No	
Newport News*	JDR	Yes	Properly Bill and Collect Court Fines Remit State Collections Timely
Norfolk	GDC	No	
Norfolk*	JDR	No	
Northampton*	GDC	No	
Northampton	JDR	No	
Northumberland	GDC	No	
Northumberland	JDR	No	
Nottoway	CDC	Yes	Properly Bill and Collect Attorney Fees
Orange*	GDC	No	
Orange	JDR	No	
Page*	GDC	No	
Page*	JDR	No	
Patrick	GDC	No	
Patrick	JDR	Yes	Properly Bill and Collect Court Costs
Petersburg	GDC	No	
Petersburg	JDR	Yes	Promptly Deposit Collections

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Pittsylvania	GDC	No	
Pittsylvania	JDR	No	
Portsmouth*	GDC	No	
Portsmouth*	JDR	No	
Powhatan*	CDC	No	
Prince Edward	GDC	No	
Prince Edward	JDR	No	
Prince George	CDC	Yes	Properly Bill and Collect Court Costs
Prince William	GDC	Yes	Properly Bill and Collect Court Fines and Costs, Retain Voided Receipts
Prince William	JDR	No	
Pulaski	GDC	No	
Pulaski	JDR	No	
Radford*	CDC	Yes	Properly Bill and Collect Court Fines
Rappahannock	CDC	No	
Richmond City	GDC	Yes	Promptly Deposit Collections, Properly Bill and Collect Court Fines and Costs
Richmond City*	JDR	No	
Richmond County	CDC	Yes	Properly Bill and Collect Court Costs
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	No	
Shenandoah*	GDC	No	
Shenandoah	JDR	No	
Smyth	GDC	No	Maintain Accounting Records, Properly Bill and Collect Court Costs
Smyth*	JDR	Yes	
Southampton	CDC	No	
Spotsylvania*	GDC	No	
Spotsylvania	JDR	No	
Stafford	GDC	Yes	Promptly Deposit Collection

Locality	Court Type	Audit Findings (Yes/No)	Finding Area (Repeats in Red)
Stafford*	JDR	No	
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, Properly Bill and Collect Court Fines and Costs
Tazewell	GDC	No	
Tazewell*	JDR	No	
Virginia Beach	GDC	No	
Virginia Beach*	JDR	No	
Warren	GDC	No	
Warren	JDR	No	
Washington	GDC	Yes	Properly Bill and Collect Court Costs
Washington	JDR	Yes	Properly Bill and Collect Court Costs
Waynesboro*	GDC	No	
Waynesboro	JDR	No	
Westmoreland	GDC	Yes	Properly Bill and Collect Court Fines and Costs
Westmoreland	JDR	No	
Winchester	GDC	No	
Winchester	JDR	No	
Wise/Norton	GDC	No	
Wise/Norton*	JDR	No	
Wythe	GDC	No	
Wythe	JDR	Yes	Request TSO Refunds
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.