



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 8, 2023

The Honorable Gino Williams
Chief Judge
County of Giles General District Court

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

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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In three of ten cases tested (30%), the Clerk miscoded in the financial system fines and costs of \$2,200 as local instead of Commonwealth. The Clerk and her staff should correct the specific cases noted above 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Randal Duncan, Judge
The Honorable Erin J. DeHart, Judge
Yvette M. Pennington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia