



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2024

The Honorable Shawn Hines
Chief Judge
County of Scott General District Court

The Honorable Marcus McClung
Chief Judge
County of Scott Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Scott
Judicial District: Thirtieth

We are performing a statewide audit of the Combined 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 Assess and Bill Court Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In seven of 48 (15%) cases tested, we noted the following errors.

- For three cases, the Clerk did not certify costs totaling \$3,100 to the circuit court.
- The Clerk overcharged defendants in three cases a total of \$360 in court costs.
- In one case, the Clerk did not charge the defendant \$18 in court costs.

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The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH/clj

cc: The Honorable Andrew Johnson, Judge
The Honorable K. Michelle Jenkins, Judge
The Honorable Elizabeth Wills, Judge
Robin L. Tomlinson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia