



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 2, 2021

The Honorable Donald M. Haddock, Jr.
Chief Judge
City of Alexandria General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Alexandria
Judicial District: Eighteenth

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 certain matters requiring management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Fines

Repeat: No

The Clerk and her staff did not properly bill and collect court fines. In three of ten cases tested (30%), we noted the following errors.

- The defendant was overcharged \$2,475 in fines for one case.
- In one case, a \$1,000 fine was miscoded in the financial system as local instead of Commonwealth and in another case a \$1,000 fine was miscoded as Commonwealth instead of local.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect fines in accordance with the Code of Virginia.

Donald M. Haddock, Jr., Chief Judge

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

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SAH: clj

cc: Marion W. Jackson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia