



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 21, 2025

The Honorable Mara M. Matthews  
Chief Judge  
County of New Kent Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of New Kent  
Judicial District: Ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 40 (18%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$1,006 in court costs.
- In two cases, the Clerk overcharged defendants a total of \$99 in court costs.

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 the Clerk's 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.

Mara M. Matthews, Chief Judge

March 21, 2025

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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

LJH/vks

cc: The Honorable Brian J. Smalls, Judge  
The Honorable Richard G. Collins, Judge  
The Honorable Matthew R. Kite, Judge  
Kelly D. Wiggins, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia