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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 19, 2019

The Honorable Hugh S. Campbell  
Chief Judge  
County of Caroline General District Court  
P. O. Box 176  
Hanover, VA 23069

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Caroline  
Judicial District: Fifteenth

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 that required management's attention and corrective action. These matters included:

## **Properly Bill and Collect Court Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 34 cases tested, we noted the following errors.

- In nine cases, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$1,200.
- In two cases, the defendants were overcharged a total of \$240 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable David B. Caddell, Jr., Judge  
The Honorable Robert E. Reibach, Judge  
Terry M. Southworth, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia