



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

June 9, 2025

The Honorable Calvin S. Spencer, Jr.  
Chief Judge  
County of Prince Edward General District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of Prince Edward  
Judicial District: Tenth

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 matters 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 ten of 56 (18%) cases tested, we noted the following errors.

- In four cases, the Clerk did not certify court costs totaling \$2,497 to the circuit court.
- The Clerk did not charge defendants in two cases a total of \$1,240 in court costs.
- In four cases, the Clerk overcharged defendants a total of \$374 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

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undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

**Monitor and Disburse Liabilities**

**Repeat:** No

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$660 in liabilities that she should have either paid or escheated. The Clerk should review all the liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

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 Jody H. Fariss, Judge  
Lindsey Alexander Green, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia