



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 7, 2023

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

Audit Period: July 1, 2021, through June 30, 2022
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 matter requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued in 2021)

The Clerk and her staff did not properly bill and collect court fines and costs. In eight of 69 cases tested (12%), we noted the following errors:

- In one case, the Clerk did not charge the defendant \$750 in expert fees.
- The Clerk did not certify costs for two cases totaling \$252 to the Circuit Court.
- For two cases, the Clerk miscoded in the financial system fines and costs totaling \$500 as local instead of Commonwealth.
- The Clerk overcharged defendants in three cases a total of \$140.

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

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Jody H. Fariss, Judge
Danelle W. Bagley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia