



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 23, 2022

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

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Mecklenburg  
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:** No

The Clerk and her staff did not properly bill and collect court fines and costs. In nine of 43 cases tested (21%), we noted the following errors.

- The Clerk did not charge defendants in five cases for a total of \$1,981 in costs.
- For one case, the Clerk overcharged the defendant by \$500 in fines.
- The Clerk did not bill the locality for \$100 in attorney fees for one case.
- For two cases, the Clerk did not certify a total of \$977 in court costs to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above 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 costs in accordance with Code of Virginia.

The Honorable Calvin S. Spencer, Jr.  
February 23, 2022  
Page Two

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Jody H. Fariss, Judge  
The Honorable Darrel W. Puckett, Judge  
Tammy Tollerson Taylor, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia