



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 23, 2021

The Honorable Sam Daniel Eggleston  
Chief Judge  
County of Nelson General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Nelson  
Judicial District: Twenty-fourth

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 requiring management's attention and corrective action. These matters include the following:

## **Bill Locality for Attorney Fees**

**Repeat:** No

The Clerk does not have sufficient procedures for billing the locality for court appointed attorney fees. When a court-appointed attorney represents a defendant charged with a local offense, the Clerk is required to submit the invoice to the locality or bill the locality for reimbursement to the Commonwealth. In six of 19 local cases tested (32%), the attorney invoices were paid by the Commonwealth without billing the locality, resulting in a loss of \$720 to the Commonwealth.

The Clerk should establish appropriate procedures to ensure the locality pays applicable attorney invoices or is billed for attorney fees paid by the Commonwealth.

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Page Two

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

Staci A. Henshaw  
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cc: Ashley M. Johnson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia