



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 Alfred W. Bates, III  
Chief Judge  
City of Suffolk General District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Suffolk  
Judicial District: Fifth

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 fiscal year 2018)

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 62 cases tested (19%), we noted the following errors.

- For eight cases, the Clerk miscoded in the financial system a total of \$1,080 in fines and costs.
- The Clerk did not bill defendants in four cases a total of \$477 in costs.
- In five cases, the Clerk did not bill the locality for public defender fees totaling \$600.
- The Clerk erroneously sent one attorney invoice for \$120 to the Commonwealth for payment instead of the locality and another for \$120 to the locality instead of the Commonwealth.

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The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court 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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is not repeated in this letter.

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 Nicole A. Belote, Judge  
The Honorable Helivi L. Holland, Judge  
Deborah Gardner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia