



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 5, 2024

The Honorable Richard T. McGrath
Chief Judge
City of Fredericksburg General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Fredericksburg
Judicial District: Fifteenth

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 Costs

Repeat: No

The Clerk and her staff did not bill and collect court costs in accordance with the Code of Virginia and the fee schedules published by the Office of the Executive Secretary. In ten of 45 cases tested (22%), we noted the following errors.

- The Clerk overcharged defendants in three cases a total of \$2,370 in court costs.
- In seven cases, the Clerk did not bill the locality for \$840 in public defender fees.

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 her staff 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 costs in accordance with the Code of Virginia and applicable fee schedules.

Richard T. McGrath, Chief Judge

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

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cc: Laura Hatch, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia