



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 Robert G. Saunders  
Chief Judge  
City of Newport News General District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Newport News  
Judicial District: Seventh

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 matters 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 costs. In 18 of 98 cases tested (18%), we noted the following errors:

- The Clerk did not charge defendants in nine cases a total of \$712 in court costs.
- For two cases, the Clerk did not certify costs totaling \$202 to the circuit court.
- In four cases, the Clerk miscoded in the financial system fines and costs of \$1,570 as local and \$370 as Commonwealth.
- The Clerk overcharged defendants in four cases a total of \$200 in court costs.

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

**Retain Voided Receipts**

Repeat: No

For four of 13 voided receipts tested (31%), the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

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 M. Scott Stein, Judge  
The Honorable Charisse Mullen, Judge  
The Honorable Rian Elizabeth Lewis, Judge  
Karen J. Routten, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia