



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 1, 2022

The Honorable John Martin  
Chief Judge  
County of Caroline General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Caroline  
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 Fines and Costs**

**Repeat: No**

The Clerk and her staff did not properly bill and collect court fines and costs. In 15 of 64 cases tested (23%), we noted the following errors:

- The Clerk did not charge defendants in five cases for a total of \$730 in costs.
- For four cases, the Clerk did not certify costs totaling \$906 to the Circuit Court.
- The Clerk miscoded as local instead of Commonwealth in the financial system fines and costs totaling \$660 for three cases. For two of those cases, the Clerk submitted a total of \$240 in attorney invoices to the locality for payment instead of the Commonwealth.
- The Clerk overcharged defendants in three cases by a total of \$265.

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The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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 Robert Reibach, Judge  
The Honorable David Caddell, Judge  
Terry M. Southworth, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia