



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 18, 2023

The Honorable James J. O'Connell, III
Chief Judge
City of Colonial Heights General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: City of Colonial Heights
Judicial District: Twelfth

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 24 of 79 cases tested (30%), we noted the following errors:

- The Clerk did not charge defendants in four cases a total of \$1,279 in court costs.
- The Clerk miscoded in the financial system 16 cases totaling \$400 as local instead of Commonwealth.
- In four cases, the Clerk overcharged defendants a total of \$1,260 in court costs.

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

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The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

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

Staci A. Henshaw

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LH: clj

cc: The Honorable Matthew D. Nelson, Judge
The Honorable Keith Nelson Hurley, Judge
The Honorable Curtis M. Hairston, Judge
Chelsea L. Murrell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia