



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 11, 2022

The Honorable Gordon S. Vincent
Chief Judge
County of Accomack General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Accomack
Judicial District: 2A

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 properly bill and collect court costs. In five of ten cases tested (50%), we noted that the Clerk and her staff either did not assess or did not certify to the Circuit Court a total of \$2,450 in costs related to psychological evaluations. The Clerk and her staff should correct the specific cases noted 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 Code of Virginia.

The Clerk has taken corrective action to remediate the internal control finding 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
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: Francina V. Chisum, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia