



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 15, 2022

The Honorable Alfred W. Bates, III  
Chief Judge  
City of Suffolk General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: City of Suffolk  
Judicial District: Fifth

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 Costs**

**Repeat:** Yes (First issued in fiscal year 2018)

The Clerk and her staff did not properly bill and collect court costs. In 33 of 77 cases tested (43%), we noted the following errors.

- The Clerk did not charge defendants in 25 cases a total of \$9,489 in costs.
- For eight local cases the Clerk did not bill the locality for a total of \$962 in court-appointed attorney fees.

The Clerk and her staff should correct the specific cases noted above 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.

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**Retain Voided Receipts**

**Repeat:** No

The Clerk did not retain all copies of the receipts for three of eight voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts without maintaining all copies of the receipt.

The Clerk has taken corrective action to remediate internal control findings that we reported in prior reports that are not repeated in this report.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Nicole A. Belote, Judge  
The Honorable Helivi Holland, Judge  
Deborah J. Gardner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia