



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 16, 2021

The Honorable William Harrison Cleaveland
Chief Judge
County of Botetourt General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Botetourt
Judicial District: Twenty-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 certain matters requiring management's attention and corrective action. These matters include the following:

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 11 of 40 cases tested (28%), we noted the following errors.

- Defendants in seven cases were not charged \$1,380 in court costs.
- In one case, the Clerk miscoded fines and costs of \$195 in the financial system as local instead of Commonwealth. Additionally, the Clerk submitted the attorney fee invoice of \$120 to the locality for payment instead of the Commonwealth.
- For two local cases, the Clerk submitted the attorney fee invoices, totaling \$240, to the Commonwealth for payment instead of the locality.
- Court costs of \$25 were not certified to the circuit court for one appealed case.

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The Clerk and her staff should correct the specific cases noted during the audit 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

SAH:vks

cc: Donna K. Boothe, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia