



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 2, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2020 as Properly Bill and Collect Court Fines and Costs)

Due to timing of the last audit report, we expanded our audit period for testing fine and cost assessments through December 2021 to determine whether assessment errors continued after we addressed the issue in the last audit. We noted the Clerk and her staff are still not properly billing and collecting court costs. In 11 of 42 cases tested (26%), we noted the following errors.

- The Clerk overcharged defendants in eight cases a total of \$865 in court costs.
- For one case, the Clerk miscoded in the financial system attorney fees of \$64 as Commonwealth costs.
- The Clerk did not charge defendants in two cases a total of \$20 in costs.

The Honorable William Harrison Cleaveland
June 2, 2022
Page Two

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

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

AUDITOR OF PUBLIC ACCOUNTS

LH:vks

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