



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 2, 2022

The Honorable Daniel T. Lopez
Chief Judge
County of Arlington General District Court

Audit Period: July 1, 2021 through June 30, 2022
Court System: County of Arlington
Judicial District: Seventeenth

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: Yes (first issued in 2020 as Properly Bill and Collect Attorney Costs)

The Clerk and his staff did not properly bill and collect court fines and costs. In 19 of 62 cases tested (31%), we noted the following errors:

- The Clerk did not charge defendants in 12 cases for a total of \$1,724 in fines and costs.
- For seven cases, the Clerk miscoded in the financial system fines and costs of \$6,440 as local instead of Commonwealth.
- In two cases, the Clerk overcharged defendants a total of \$504.

The Clerk and his staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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 adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this letter.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable R. Frances O'Brien, Judge
The Honorable Jason S. Rucker, Judge
Brian P. Henshaw, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia