



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 8, 2021

The Honorable Claiborne H. Stokes
Chief Judge
County of Orange General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Orange
Judicial District: Sixteenth

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 that required management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. We noted errors in all five of the psychological evaluation vouchers we tested. These errors resulted in costs of \$2,050 not being certified to the circuit court and defendants not being charged for costs totaling \$750. The Clerk should correct the specific cases noted during the audit 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: Sheila A. Lewis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia