



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 18, 2022

The Honorable Alfred Bates  
Chief Judge  
City of Franklin General District Court

The Honorable James E. Wiser  
Chief Judge  
City of Franklin Juvenile and Domestic Relations District Court

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

We are performing a statewide audit of the Combined 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: No

The Clerk and her staff did not properly bill and collect court costs. In ten of 49 cases tested (20%), we noted the following errors.

- In seven cases, the Clerk did not charge defendants a total of \$1,601 in court costs.
- The Clerk overcharged defendants in three cases a total of \$121 in court costs.

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.

Alfred Bates, Chief Judge  
James E. Wiser, Chief Judge  
March 18, 2022  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Helivi L. Holland, Judge  
The Honorable Stan D. Clark, Judge  
Beth A. Cobb, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia