



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
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March 8, 2022

The Honorable Selena Stellute Glenn
Chief Judge
City of Hampton General District Court

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

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 matters requiring management's attention and corrective action.

Retain Financial Records

Repeat: No

The Clerk did not retain all financial records for the audit period. The Clerk could not produce for audit the daily receipt register reports, daily coversheet certifications, and voided receipts for July 2020 through October 2020. The General District Court Manual requires the Clerk to retain financial records until six months after audit. The Clerk should review the retention schedule and, going forward, should retain records accordingly.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The former Clerk and her staff did not properly bill and collect court fines and costs. In seven of 53 cases tested (13%), with two cases having more than one error, we noted the following.

- For three cases, the Clerk miscoded in the financial system fines totaling \$1,750 as Commonwealth instead of local.

Selena Stellute Glenn, Chief Judge

March 8, 2022

Page Two

- The Clerk did not bill the locality for attorney fees totaling \$360 for three local cases.
- The Clerk did not charge defendants in three cases for a total of \$338 in court costs.

The current 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Tonya Henderson-Stith, Judge
The Honorable Corry N. Smith, Judge
James Michael Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia