



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2025

The Honorable James J. O'Connell, III
Chief Judge
City of Colonial Heights General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Colonial Heights
Judicial District: Twelfth

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.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in fiscal year 2022 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In 11 of 70 (16%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$3,195 in court fines and costs.
- For three cases, the Clerk miscoded in the financial system fines totaling \$2,000 as local instead of Commonwealth and \$750 as Commonwealth instead of local.
- In two local cases, the Clerk did not bill the locality for court appointed attorney fees totaling \$240.
- The Clerk overcharged a defendant in one case \$90 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions,

the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing 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 assess and bill court fines and costs in accordance with the Code of Virginia.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 12 of 71 (17%) days tested during the audit period, with delays between one and three days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$2,793, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Curtis M. Hairston, Jr., Judge
The Honorable Keith Nelson Hurley, Judge
The Honorable Matthew Donald Nelson, Judge
Chelsea L. Murrell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia