



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 13, 2024

The Honorable Christopher M. Billias
Chief Judge
County of Augusta General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Augusta
Judicial District: Twenty-Fifth

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 Costs

Repeat: Yes (first issued in 2022)

The Clerk and her staff did not properly bill and collect court costs. In 13 of 73 cases tested (18%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$1,795 in court costs.
- In two cases, the Clerk did not certify court costs of \$240 to the circuit court.
- In one case, the Clerk overcharged the defendant \$53 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court 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.

Christopher M. Billias, Chief Judge

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The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is not repeated in this letter.

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

Staci A. Henshaw

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LJH: clj

cc: The Honorable Rupen R. Shah, Judge
The Honorable Robin J. Mayer, Judge
Amy Helmick, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia