



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 22, 2023

The Honorable Christopher Billias  
Chief Judge  
County of Highland General District Court

The Honorable Correy R. Smith  
Chief Judge  
County of Highland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Highland  
Judicial District: Twenty-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 Attorney Fees**

**Repeat:** No

The Clerk and her staff did not properly bill and collect attorney fees. In six of 23 cases tested (26%), the Clerk overcharged defendants a total of \$720. The Clerk should correct the specific cases noted during the audit, seek additional training in the billing and collection of attorney fees, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect attorney fees in accordance with the Code of Virginia.

The Honorable Christopher Billias  
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Page Two

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Rupen R. Shah, Judge  
Victoria King, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia