



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 4, 2023

The Honorable R. Frances O'Brien  
Chief Judge  
County of Arlington General District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Arlington  
Judicial District: Seventeenth

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 Bill and Collect Court Fines and Costs**

**Repeat:** Yes (first issued in 2020 as Properly Bill and Collect Attorney Costs)

The Clerk and his staff did not properly bill and collect court fines and costs. In 15 of 47 cases tested (32%), we noted the following errors.

- In four cases, the Clerk miscoded in the financial system a total of \$5,000 in fines and costs as Commonwealth instead of local and \$620 as local instead of Commonwealth.
- The Clerk did not charge defendants in eight cases a total of \$721 in court costs.
- In six cases, the Clerk did not bill the locality for public defender fees totaling \$720.
- The Clerk did not certify \$186 in costs to the Circuit Court upon appeal.

The 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 fines and costs in accordance with the Code of Virginia.

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**Retain Voided Receipts**

**Repeat:** No

For six of eight voided receipts tested (75%), the Clerk did not retain all copies of the receipt. Clerks must monitor and control voided transactions closely as these transactions pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should properly train staff to perform appropriate journal entries rather than unnecessarily voiding receipts.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Jason S. Rucker, Judge  
The Honorable Cari Michele Steele, Judge  
Brian P. Henshaw, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia