



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 12, 2021

The Honorable Stephen Ashton Hudgins  
Chief Judge  
County of Gloucester General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Gloucester  
Judicial District: Ninth

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 certain matters requiring management's attention and corrective action. These matters include the following:

## **Properly Bill and Collect Court Costs**

Repeat: No

The former Clerk and her staff did not properly bill and collect court costs. In ten of 61 cases tested (16%), we noted the following:

- Defendants in four cases were not charged \$517 in court costs.
- For three local cases, attorney fee invoices totaling \$319 were submitted to the Commonwealth for payment instead of the locality.
- In one case, costs of \$181 were not certified to the circuit court.
- The defendant in one case was billed \$120 for attorney costs that were not invoiced.
- For one case, attorney fees of \$120 were miscoded as local instead of Commonwealth.

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The current Clerk and her staff should correct the specific cases noted above and should 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 her staff during this engagement.

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Stephanie E. Merritt, Judge  
Hannah Ruth Smith, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia