



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 18, 2023

The Honorable Turkessa B. Rollins
Chief Judge
County of Prince William General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Prince William
Judicial District: Thirty-first

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 fiscal year 2017)

The Clerk and her staff did not properly bill and collect court fines and costs. In 21 of 55 cases tested (38%), we noted the following errors.

- The Clerk did not charge defendants in 13 cases a total of \$6,741 in fines and costs.
- For six cases, the Clerk miscoded in the financial system fines and costs of \$360 to the wrong locality and \$290 as local instead of Commonwealth.
- The Clerk did not certify to the Circuit Court \$2,086 in court costs for three cases.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court 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 two of ten voided receipts tested (20%), the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

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

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 William E. Jarvis, Judge
The Honorable Wallace S. Covington, Judge
The Honorable Abigail A. Miller, Judge
Keshara Luster, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia