



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 20, 2023

The Honorable Deborah C. Welsh
Chief Judge
County of Rappahannock General District Court

The Honorable Pamela L. Brooks
Chief Judge
County of Rappahannock Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Rappahannock
Judicial District: Twentieth

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 Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In six of 33 cases tested (18%), we noted the following errors.

- In four cases, the Clerk did not charge defendants a total of \$460 in attorney fees.
- The Clerk did not bill the locality for \$240 in attorney fees related to two local cases.
- For one case, the Clerk overcharged the defendant a total of \$240 in attorney fees.

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- The Clerk miscoded in the financial system a fine of \$100 for one case as local instead of Commonwealth.

The 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

LJH:vks

cc: The Honorable Melissa N. Cupp, Judge
The Honorable Jessica H. Foster, Judge
Donna G. Foster, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia