



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 17, 2023

The Honorable Brian J. Smalls  
Chief Judge  
County of King William Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: County of King William  
Judicial District: Ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In 10 of 30 cases tested (33%), we noted the following errors:

- In seven cases, the Clerk did not charge defendants a total of \$801 in court costs.
- The Clerk overcharged defendants in three cases a total of \$282 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of 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 costs in accordance with the Code of Virginia.

Brian J. Smalls, Chief Judge

March 17, 2023

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

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LH: clj

cc: The Honorable Mara M. Matthews, Judge  
Cheryln D. Carter, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia