



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 30, 2024

The Honorable Christopher Billias
Chief Judge
County of Augusta General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Augusta
Judicial District: Twenty-Fifth

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 matter requiring management's attention and corrective action.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2022 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In 16 of 87 (18%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in 12 cases a total of \$1,574 in court costs.
- The Clerk overcharged defendants in two cases a total of \$240 in court costs.
- For two cases, the Clerk miscoded in the financial system a total of \$2,620 in fines and costs as local instead of Commonwealth.
- In one case, the Clerk erroneously submitted a court appointed attorney invoice for \$120 to the locality for payment instead of the Commonwealth.

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The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing 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 assess and bill court fines and costs in accordance with the Code of Virginia.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LH/clj

cc: The Honorable Rupen R. Shah, Judge
The Honorable Robin Mayer, Judge
Amy A. Helmick, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia