



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 4, 2021

The Honorable Robert P. Coleman  
Chief Judge  
County of Prince William General District Court

Audit Period: July 1, 2019, through June 30, 2020  
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 certain matters that required management's attention and corrective action. These matters include the following:

## **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 100 cases tested, we noted the following errors.

- In 19 cases, the Clerk miscoded fines and costs totaling \$5,548 in the financial system as local instead of Commonwealth and, in five of the cases, also miscoded costs of \$461 to the incorrect locality.
- Expert witness fees of \$5,250 were not certified to the Circuit Court for seven appealed cases.
- Defendants in seven cases were not charged \$1,238 in court costs.
- For ten cases, the Clerk submitted \$1,086 in attorney fee invoices to the Commonwealth for payment instead of the appropriate locality.

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- In seven cases, defendants were overcharged \$328 in fines and costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 William E. Jarvis, Judge  
The Honorable Petula C. Metzler, Judge  
The Honorable Turkessa B. Rollins, Judge  
The Honorable Wallace S. Covington, Judge  
Rhonda Daley, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia