



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 2, 2022

The Honorable William Harrison Cleaveland  
Chief Judge  
County of Augusta General District Court

Audit Period: July 1, 2021 through June 30, 2022  
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 matters requiring management's attention and corrective action.

## **Promptly Allocate Tax Set-Off Revenues**

**Repeat:** No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding \$8,198 in tax refunds that should have been allocated to defendants' accounts. The oversight is the result of the Clerk not properly reviewing the general ledger and, therefore, being unaware of the balance in the tax set-off account.

Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, Clerks record tax set-off collections in one general ledger account. The Clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual.

The Clerk should allocate the amount noted during the audit and, going forward, the Clerk should review the general ledger each month to identify accounts, like the tax set-off account, requiring action and make the necessary adjustments and corrections.

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**Properly Bill and Collect Court Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In 22 out of 41 cases tested (54%), we noted the following errors:

- The Clerk did not charge defendants in 14 cases for a total of \$2,140 in costs.
- The Clerk sent 11 attorney invoices for local cases, totaling \$1,110, to the Commonwealth for payment instead of the locality.
- In one case, the Clerk overcharged the defendant \$86 in costs.

The Clerk and her staff should correct the specific cases noted above 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.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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