



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2025

The Honorable Claiborne H. Stokes, Jr.
Chief Judge
County of Albemarle General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Albemarle
Judicial District: Sixteenth

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.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in 2023 as Properly Bill and Collect Court Fines and Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 16 of 60 cases tested (27%), we noted the following errors.

- In 13 cases, the Clerk did not charge defendants a total of \$1,679 in court costs.
- The Clerk overcharged defendants in two cases a total of \$1,030 in court fines and costs.
- The Clerk did not bill the locality for a total of \$360 in attorney fees for three local cases.

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

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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.

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$7,128, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by 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/vks

cc: The Honorable Matthew J. Quatrara, Judge
The Honorable Kenneth Andrew Sneathern, Judge
The Honorable Theresa W. Carter, Judge
Leola Morse, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia