



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 26, 2024

The Honorable Claiborne H. Stokes
Chief Judge
County of Fluvanna General District Court

The Honorable Deborah S. Tinsley
Chief Judge
County of Fluvanna Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Fluvanna
Judicial District: Sixteenth

We are performing a statewide audit of the Combined 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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In ten of 58 cases tested (17%), we noted the following errors.

- The Clerk did not charge defendants in nine cases a total of \$1,514 in court costs.
- In one case, the Clerk miscoded in the financial system a fine of \$500 as Commonwealth instead of local.

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The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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 fines and 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

LH:vks

cc: The Honorable Theresa W. Carter, Judge
The Honorable Barbara G. Lowe, Judge
Kimberly A. Warner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia