



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 3, 2023

The Honorable Stephanie M. Revere
Chief Judge
County of New Kent General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of New Kent
Judicial District: Ninth

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 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 15 of 74 cases tested (20%), we noted the following errors.

- For two cases, the Clerk did not certify costs totaling \$1,150 to the Circuit Court.
- The Clerk did not bill defendants in five cases a total of \$866 in court costs.
- The Clerk overcharged defendants in three cases a total of \$529 in court costs.
- For four local cases, the Clerk submitted attorney invoices totaling \$491 to the Commonwealth for payment instead of the locality.
- In one case, the Clerk miscoded in the financial system fines and costs of \$870 as local instead of Commonwealth.

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The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court 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: clj

cc: The Honorable Joshua P. DeFord, Judge
The Honorable Wade A. Bowie, Judge
Rachel E. Mills, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia