



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 7, 2022

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

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

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Goochland
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 Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 60 cases tested (20%), we noted the following errors.

- In two cases the Clerk did not certify a total of \$1,250 to the Circuit Court.
- The Clerk did not bill defendants in seven cases for a total of \$550 in court costs.
- The Clerk erroneously sent two attorney invoices totaling \$240 to the Commonwealth for payment instead of the locality.
- For one local case, the Clerk miscoded in the financial system attorney fees of \$120 as Commonwealth instead of local.

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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

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cc: Dianne H. White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia