



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 20, 2023

The Honorable David B. Caddell, Jr.
Chief Judge
County of King George General District Court

The Honorable John E. Franklin
Chief Judge
County of King George Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of King George
Judicial District: Fifteenth

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 costs. In three of 11 (27%) cases tested, we noted the following errors.

- The Clerk overcharged defendants in two cases a total of \$1,792 in court costs.
- In one case, the Clerk miscoded in the financial system court costs of \$2,000 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 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: The Honorable Robert E. Reibach, Judge
The Honorable Joseph A. Vance, IV, Judge
The Honorable Marcel D. Jones, Judge
Rebecca Conner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia