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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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February 22, 2021

The Honorable Eric Thiessen
Chief Judge
County of Washington General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Washington
Judicial District: Twenty-Eighth

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 certain matters that required management's attention and corrective action. These matters include the following:

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 13 of 60 cases tested (22%), we noted the following errors.

- In seven cases, the Clerk miscoded fines and costs of \$992 in the financial system as local instead of Commonwealth.
- For three local cases, the Clerk submitted \$404 in attorney invoices to the Commonwealth for payment instead of the locality.
- Defendants in two cases were overcharged \$348 in court costs.
- The Clerk did not assess costs of \$143 to defendants in two cases.

The Clerk and her staff should correct the specific cases noted above and should 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.

Retain Voided Receipts

Repeat: No

For three of five voided receipts tested (60%), the Clerk did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial system user's guide. If all copies of the receipts are not available, receipting errors should be corrected by other means.

We acknowledge the cooperation extended to us by the Clerk and their staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable V. Blake McKinney, Judge
Stephanie Swift, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia