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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 23, 2021

The Honorable William H. Cleaveland
Chief Judge
County of Craig General District Court

The Honorable Correy R. Smith
Chief Judge
County of Craig Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Craig
Judicial District: Twenty-fifth

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 16 cases tested, we noted the following errors.

- The Clerk did not certify court costs of \$192 to the circuit court for two appealed cases.
- The Clerk overcharged defendants in two cases a total of \$158 in court costs.
- For one case, the Clerk did not charge the defendant \$25 in court costs.

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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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Paul A. Tucker, Judge
Patricia H. Taylor, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia