



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 31, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
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 the following matters requiring management's attention and corrective action.

Review General Ledger

Repeat: No

The former Clerk did not review the monthly general ledger report and correct accounting errors, as necessary. We noted a negative \$241 balance in the attorney fee account and a negative \$24 balance in the high constable fee account. In addition, the tax set-off account had a balance of \$24, which should have been allocated to individual receivable accounts. The general ledger report summarizes all receipt, journal entry, and disbursement activity for the month and helps identify account balances and activity requiring review.

The current Clerk should immediately allocate the amount noted in the tax set-off account, resolve the negative balances and, going forward, should review the general ledger monthly to identify any unusual activity and correct accounting errors, as necessary.

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Properly Bill and Collect Court Costs

Repeat: Yes (First issued in fiscal year 2020)

The former Clerk and her staff did not properly bill and collect court fines and costs. In eight of 45 cases tested (18%), we noted the following errors.

- The former Clerk did not certify a total of \$1,581 in costs to the Circuit Court for three cases.
- In five cases, the former Clerk did not charge defendants a total of \$418 in costs.

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

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Travis B. Lee, Judge
The Honorable Robert L. Hobbs, Judge
Ashley M. Thomas, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia