



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 7, 2023

The Honorable Stephanie M. Revere
Chief Judge
City of Williamsburg and County of James City General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: City of Williamsburg and County of James City
Judicial District: Ninth

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 matter requiring management's attention and corrective action.

Certify Expert Fees to Circuit Court

Repeat: No

The Clerk and her staff did not certify expert fees to the circuit court. For six of eight expert fee vouchers tested (75%), the Clerk did not certify a total of \$3,900. For felony cases certified to the circuit court, the district court clerk must assess any expenses related to prosecution, including expert fees, on the back of the warrant so the circuit court clerk can bill the defendant upon conviction. The Clerk should correct the specific cases noted during the audit and, going forward, should certify expert fees as directed by the General District Court Manual.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Joshua P. DeFord, Judge
Edwina Millerleile, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia