



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2024

The Honorable Travis B. Lee
Chief Judge
County of Washington General District Court

Audit Period: July 1, 2022, through June 30, 2023
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 matter requiring management's attention and corrective action.

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 costs. In seven of 46 cases tested (15%), we noted the following errors.

- In five cases, the former Clerk did not charge defendants a total of \$1,439 in court costs.
- The former Clerk erroneously sent two attorney invoices totaling \$240 to the Commonwealth for payment instead of the locality.

The current Clerk and her staff 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.

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February 6, 2024
Page Two

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

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cc: The Honorable Robert L. Hobbs, Judge
Sara Keen, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia