



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 18, 2022

The Honorable Calvin S. Spencer Jr.
Chief Judge
County of Prince Edward General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Prince Edward
Judicial District: Tenth

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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In nine of 67 cases tested (13%), we noted the following errors:

- The Clerk did not charge defendants in eight cases a total of \$1,359 in costs.
- For one case, the Clerk miscoded in the financial system a \$300 fine as local instead of state.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
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cc: The Honorable Jody H. Fariss, Judge
Danelle W. Bagley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia