



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 12, 2022

The Honorable Bruce A. Clark, Jr.  
Chief Judge  
City of Emporia General District Court

The Honorable Jacqueline R. Waymack  
Chief Judge  
City of Emporia Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020 through June 30, 2021  
Court System: City of Emporia  
Judicial District: Sixth

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 matters requiring management's attention and corrective action.

## **Properly Bill and Collect Court Fines and Costs**

**Repeat:** Yes (first issued for fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 24 of 50 cases tested (48%), we noted the following errors.

- In four cases, the Clerk did not certify \$2,300 in costs to the Circuit Court.
- The Clerk entered incorrect jurisdiction information in the financial system for five cases, resulting in state fine losses of \$1,860.
- In 13 cases, the Clerk made various assessment errors totaling \$1,595.
- The Clerk did not bill the locality for \$742 in attorney fees for local cases.
- In four cases, the Clerk did not charge defendants for court costs of \$545.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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.

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 H. Lee Townsend, III, Judge  
The Honorable Christopher B. Ackerman, Judge  
The Honorable Wallace W. Brittle, Judge  
The Honorable Lyndia Ramsey, Judge  
The Honorable C. Ridley Bain, Judge  
The Honorable Elbert D. Mumphery, Judge  
Janell Wilson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia