



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 7, 2020

The Honorable Bruce A. Clark, Jr.
Chief Judge
County of Brunswick General District Court

The Honorable Jacqueline R. Waymack
Chief Judge
County of Brunswick Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Brunswick
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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Fines and Costs

Repeat: Yes (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court fines and costs. In 44 cases tested, we noted the following errors.

- Defendants in eight cases were not charged \$2,664 in court costs.
- Fines of \$527 were miscoded to the locality instead of the Commonwealth in four cases.
- In one case, the defendant was overcharged court costs of \$293.

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- For two cases, the Clerk did not bill the locality for local court appointed attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$240.

The Clerk should correct the specific cases noted above and should 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 Code of Virginia.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable C. Ridley Bain, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle, Judge
Susan Evans Martin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia