



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 20, 2024

The Honorable Elbert Mumphery, IV
Chief Judge
County of Greenville General District Court

The Honorable Jacqueline Waymack
Chief Judge
County of Greenville Juvenile and Domestic Relations District Court

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

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 11 of 65 cases tested (17%), we noted the following errors.

- The Clerk did not charge defendants in nine cases a total of \$1,205 in court costs.
- In one case, the Clerk overcharged the defendant \$500 in fines.
- For one case, the Clerk miscoded in the financial system fines and costs of \$270 as local instead of commonwealth.

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The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court 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 fines and costs in accordance with the Code of Virginia.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this letter.

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 Lyndia Ramsey, Judge
The Honorable Christopher Ackerman, Judge
The Honorable Churchill Ridley Bain, Judge
Janell Wilson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia