



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 D. Mumphery, IV
Chief Judge
County of Prince George General District Court

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

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Prince George
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 Costs

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk and her staff did not properly bill and collect court costs. In 22 of 96 cases tested (23%), we noted the following errors.

- The former Clerk did not charge defendants in six cases a total of \$2,262 in court costs.
- For ten local cases, the former Clerk submitted attorney fee invoices totaling \$1,200 to the Commonwealth for payment instead of the locality.
- The former clerk did not certify to the circuit court \$1,056 in court costs for three cases.
- The former Clerk overcharged defendants in four cases a total of \$398 in costs.

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The acting 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.

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

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Peter D. Eliades, Judge
The Honorable Robert John Fierro, Jr., Judge
The Honorable Christopher B. Ackerman, Judge
Edmonia Frederick, Acting Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia