



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 22, 2021

The Honorable Bruce A. Clark Jr.
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, 2019, through June 30, 2020
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 certain matters that required management's attention and corrective action. These matters include the following:

Update Individual Receivable Account Status

Repeat: No

The Clerk does not update and remove accounts from the Individual Receivable Account Status report when applicable. The report contains accounts that require corrective action, such as correcting credit balances, updating the status of sum-uncertain restitution accounts, and resolving accounts in an 'under review' status. The Clerk should update the individual accounts noted and, going forward, should review and take appropriate and timely action on all accounts requiring corrective action as required by the Financial Management System User's Guide.

The Honorable Bruce A. Clark Jr., Chief Judge
The Honorable Jacqueline R. Waymack, Chief Judge
June 22, 2021
Page Two

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court costs. In 18 of 95 cases tested (19%), we noted the following:

- For five local cases, the Clerk submitted \$601 in attorney fee invoices to the Commonwealth for payment instead of the locality, and for five commonwealth cases the Clerk erroneously miscoded attorney fees of \$605 as local.
- Defendants in five cases were not charged a total of \$509 in court costs.
- Costs were charged incorrectly in three cases, resulting in defendants being overcharged \$176.

The Clerk and her staff should correct the specific cases noted during the audit 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Elbert D. Mumphery, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle Jr., Judge
The Honorable Lyndia P. Ramsey, Judge
Denise R. Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia