



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 20, 2023

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, 2021, through June 30, 2022
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 matters requiring management's attention and corrective action.

Reconcile Bank Account

Repeat: No

The Clerk has not consistently reconciled the court's bank account since April 2022, relying instead on assistance from representatives from the Department of Judicial Services of the Office of the Executive Secretary of the Supreme Court of Virginia to prepare the reconciliations. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should seek additional training in reconciling the bank account and should consistently reconcile the court's checking account upon receiving the bank statement each month as required by the Financial Accounting System User's Guide.

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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 11 of 72 cases tested (15%), we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$1,618 in court costs.
- For three cases, the Clerk erroneously sent attorney invoices totaling \$360 to the Commonwealth for payment instead of the locality.
- The Clerk overcharged the defendant in one case \$67 in court costs.
- In two cases, the Clerk miscoded in the financial system costs totaling \$240 as local instead of Commonwealth.

The 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 Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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 Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle Jr., Judge
The Honorable Peter D. Eliades, Judge
Denise R. Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia