



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2021

The Honorable Calvin S. Spencer, Jr.
Chief Judge
County of Cumberland General District Court

The Honorable Marvin H. Dunkum
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Cumberland
Judicial District: Tenth

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:

Properly Document Voided Transactions

Repeat: No

The Clerk did not retain all copies of the voided receipt for one of three voids tested and, for two transactions, the Clerk did not document the reason for the voids. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts and document the reason for voided transactions as required by the financial accounting system user's guide.

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Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 36 cases tested, we noted the following errors:

- Defendants in six cases were not charged \$853 in court fines and costs.
- In five cases, the defendants were overcharged a total of \$728.
- For one local case, the Clerk erroneously submitted \$120 in attorney invoices to the Commonwealth for payment instead of the locality.

The Clerk and her staff should correct the specific cases noted above 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: clj

cc: The Honorable Jody H. Fariss, Judge
Jennifer Clayton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia