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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2026

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

The Honorable Marvin Dunkum, Jr.
Chief Judge
County of Buckingham Juvenile and Domestic Relations District Court

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Buckingham
Judicial District: Tenth

We have reviewed the financial operations for the Combined District Court Clerk's office for the County of Buckingham for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate and test the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review for each of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a comprehensive review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Assess and Bill Court Costs

Repeat: No

The former Clerk, current Clerk, and the Clerk's staff did not properly assess and bill court costs. In nine of 51 (18%) cases tested, we noted the following errors.

- The former Clerk did not charge defendants in six cases a total of \$1,156 in court costs and the current Clerk did not charge a defendant, in one case \$1,200 in court costs.
- In one case, the former Clerk overcharged a defendant \$96 in court costs.
- The former Clerk erroneously sent the attorney invoice of \$101 for one local case to the Commonwealth for payment instead of the locality.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The current Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

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

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LJH/clj

cc: The Honorable Jody Fariss, Judge
The Honorable Darrel Puckett, Judge
The Honorable Brendan Dunning, Judge
The Honorable Nora Miller, Judge
Danelle Bagley, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia