



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 14, 2019

The Honorable Stephen D. Bloom  
Chief Judge  
County of Brunswick General District Court  
315 South Main Street  
Emporia, VA 23847

The Honorable Jacqueline R. Waymack  
Chief Judge  
County of Brunswick Juvenile and Domestic Relations District Court  
P.O. Box 187  
6601 Courts Drive  
Prince George, VA 23875-0187

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Brunswick  
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 included:

### **Properly Bill and Collect Court Costs**

**Repeat:** Yes, Bill and Collect Court-Appointed Attorney Fees (first issued 2017)

The Clerk and her staff did not properly bill and collect court costs. In 69 cases tested, we noted the following errors.

- In six cases, the defendants were not billed for \$1,428 in court costs.
- In two cases, psychological evaluation fees of \$1,000 were not certified to the circuit court.

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- In one case, victim restitution of \$400 was not billed to the defendant.
- In one local case, the court-appointed attorney fee of \$120 was not billed to the locality.

The Clerk should correct the specific cases noted above and should 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 Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable C. Ridley Bain, Judge  
The Honorable Carson E. Saunders, Jr., Judge  
Susan Evans Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia