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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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March 1, 2019

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

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

Audit Period: July 1, 2017 through June 30, 2018
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 included:

Properly Review General Ledger

Repeat: Yes (first issued fiscal year 2017)

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of December 2018, the Clerk was holding \$627 in tax refunds that should have been allocated to defendants' accounts and \$351 in Unclaimed Property that should have been escheated to the Commonwealth. The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

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Properly Reconcile Bank Account

Repeat: Yes (first issued fiscal year 2017)

The Clerk did not reconcile the court's bank account during the audit period. 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 perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

Retain Voided Receipts

Repeat: No

In two of five voided receipts tested, the Clerk did not retain all printed copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts unless all copies of the printed receipt are maintained.

Properly Bill and Collect Fines and Court Costs

Repeat: Yes (first issued fiscal year 2017)

The Clerk and her staff did not properly bill and collect fines and court costs. In 35 cases tested, we noted the following errors.

- In two cases, defendants were not charged court costs totaling \$760.
- In ten cases, defendants were overcharged \$523 in court costs.

The Clerk and her staff 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 the 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 Bruce A. Clark, Judge
The Honorable Carson E. Saunders, Jr., Judge
Denise Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia