



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2024

The Honorable Elbert D. Mumphery
Chief Judge
County of Sussex General District Court

The Honorable Jacqueline R. Waymack
Chief Judge
County of Sussex Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Sussex
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.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for nine of 37 days tested (24%) during the audit period, with delays between one and four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

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 16 of 64 cases tested (25%), we noted the following errors.

- The Clerk overcharged defendants in two cases a total of \$1,200 in fines.

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- In eight cases, the Clerk did not bill the locality for a total of \$961 in attorney fees.
- The Clerk did not charge defendants in two cases a total of \$40 in court costs.
- For four cases, the Clerk did not certify costs totaling \$369 to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court fines and 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 fines and 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

LJH:vks

cc: The Honorable C. Ridley Bain, Judge
The Honorable Christopher B. Ackerman, Judge
Faye P. Yelverton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia