



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 12, 2023

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

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

Audit Period: July 1, 2021, through June 30, 2022  
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 the following matter requiring management's attention and corrective action.

## **Properly Bill and Collect Attorney and Expert Fees**

Repeat: No

The Clerk does not properly bill and collect attorney and expert fees. In 16 of 43 invoices tested (37%), we noted the following errors.

- The Clerk did not bill defendants in seven cases a total of \$1,020 in attorney and expert fees.
- In two cases, the Clerk did not certify attorney and expert fees totaling \$870 to the Circuit Court.
- The Clerk overcharged the defendant in one case \$360 in attorney fees.

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- For five local cases, the Clerk did not bill the locality a total of \$156 in attorney fees.
- The Clerk miscoded in the financial system attorney fees for one case as county instead of town.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of attorney and expert fees, 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 fees 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: clj

cc: The Honorable C. Ridley Bain, Judge  
The Honorable Christopher B. Ackerman, Judge  
The Honorable Wallace W. Brittle, Jr., Judge  
Susan E. Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia