



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 8, 2023

The Honorable Elbert Mumphery  
Chief Judge  
City of Emporia General District Court

The Honorable Jacqueline Waymack  
Chief Judge  
City of Emporia Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Emporia  
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.

## **Reconcile Bank Account**

**Repeat:** No

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 immediately reconcile the court's checking account, resolving all reconciling items and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

The Honorable Elbert Mumphery  
The Honorable Jacqueline Waymack  
February 8, 2023  
Page Two

**Properly Bill and Collect Court Fines and Costs**

**Repeat:** Yes (first issued in fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 15 of 58 cases tested (26%), we noted the following errors.

- The Clerk miscoded in the financial system fines and costs of \$570 as local instead of Commonwealth.
- In nine cases, the Clerk did not charge defendants a total of \$1,261 in court costs.
- The Clerk overcharged defendants in two cases a total of \$445 in court costs.
- The Clerk improperly billed the locality for \$240 in attorney fees instead of the Commonwealth.
- The Clerk did not certify costs of \$237 for two appealed cases to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

**Properly Review General Ledger**

**Repeat:** No

The Clerk did not review the monthly general ledger report and correct accounting errors. We noted a \$340 balance that remained in the tax set-off collections account for over a year. The general ledger report summarizes all receipt, journal entry, and disbursement activity for the month and helps identify account balances and activity requiring review. The Clerk should immediately resolve the balance noted in the tax set-off account and, going forward, should review the general ledger monthly to identify any unusual activity and correct accounting errors, as necessary.

**Remit Unclaimed Property and File Reports Timely**

**Repeat:** No

The Clerk did not remit unclaimed property and file the required reports timely. Section 55.1-2524 requires the Clerk to report and remit unclaimed property by November 1 of each year. In 2022, the Clerk filed the report and escheated funds on November 15. The Clerk should remit unclaimed property and file the related reports each year in accordance with the Code of Virginia.

The Honorable Elbert Mumphery  
The Honorable Jacqueline Waymack  
February 8, 2023  
Page Three

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 Harold Townsend, Judge  
The Honorable Lyndia Ramsey, Judge  
The Honorable Wallace Brittle, Judge  
The Honorable Christopher Ackerman, Judge  
Janell Wilson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia