



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2024

The Honorable Lyndia P. Ramsey
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, 2023, through June 30, 2024
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 Assess and Bill Court Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 11 of 72 (15%) cases tested, we noted the following errors.

- In eight cases, the Clerk did not charge defendants a total of \$1,074 in court costs.
- The Clerk erroneously sent attorney invoices for two local cases totaling \$240 to the Commonwealth for payment instead of the locality.
- The Clerk overcharged one defendant \$120 in court costs.

Lyndia P. Ramsey, Chief Judge
Jacqueline R. Waymack, Chief Judge
December 9, 2024
Page Two

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

The Clerk has taken corrective action to remediate the finding that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

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