



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
County of Greenville General District Court

The Honorable Jacqueline Waymack
Chief Judge
County of Greenville Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Greenville
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.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 23 of 74 cases tested (31%), we noted the following errors.

- In 13 cases, the Clerk did not charge defendants a total of \$2,643 in court costs.
- The Clerk did not certify costs of \$827 for seven appealed cases to the Circuit Court.
- In two cases, the Clerk overcharged defendants a total of \$240.
- The Clerk improperly billed the Commonwealth for \$360 in attorney fees instead of the locality.

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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 costs in accordance with the Code of Virginia.

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.

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.

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