



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 10, 2021

The Honorable Bruce A. Clark, Jr.
Chief Judge
City of Hopewell General District Court

The Honorable Jacqueline R. Waymack
Chief Judge
City of Hopewell Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Hopewell
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 certain matters that required management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 16 of 75 cases tested (21%), we noted the following:

- In seven local cases, the Clerk did not bill the locality for attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$830.
- Coding errors in the financial accounting system for three cases resulted in losses of \$377 to the Commonwealth.

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- Defendants in four cases were not charged costs of \$321.
- For two cases, defendants were overcharged a total of \$161 in court costs.

The Clerk and her staff should correct the specific cases noted during the audit 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Elbert D. Mumphery, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle, Jr., Judge
Ellen T. Chiasson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia