



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 4, 2024

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, 2022, through June 30, 2023
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 matter requiring management's attention and corrective action.

Promptly Allocate Tax Set-Off Revenues

Yes (first issued in fiscal year 2022 as Properly Review General Ledger)

The Clerk did not allocate tax set-off collections of \$744 to defendants' accounts for up to 21 months after receipt. The oversight is the result of the Clerk not properly reviewing the general ledger and, therefore, was unaware of the balance in the tax set-off account.

Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. When Clerks receive these funds, they are receipted into one general ledger account. The Clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual.

Going forward, the Clerk should review the general ledger each month to identify accounts, like the tax set-off account, requiring action and make the necessary adjustments and corrections. In addition, the Clerk should ensure that tax set-off revenues are receipted and allocated timely.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2020 as Properly Bill and Collect Court Fines and Costs)

The Clerk and her staff did not properly bill and collect court costs. In 11 of 48 cases tested (23%), we noted the following errors.

- The Clerk did not charge defendants in 11 cases a total of \$1,316 in court costs.
- In one case, the defendant was overcharged \$53 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, 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 costs in accordance with the Code of Virginia.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this letter.

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 Lyndia Ramsey, Judge
The Honorable Christopher Ackerman, Judge
The Honorable Churchill Ridley Bain, Judge
Janell Wilson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia