



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 1, 2018

The Honorable Stephen D. Bloom
Chief Judge
County of Brunswick General District Court
315 South Main Street
Emporia, VA 23847

The Honorable Carson E. Saunders, Jr.
Chief Judge
County of Brunswick Juvenile and Domestic Relations District Court
315 South Main Street
Emporia, VA 23847

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Brunswick
Judicial District: Sixth

We are performing a statewide audit of the Combined General 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 included:

Properly Bill and Collect Court-Appointed Attorney Fees

Repeat: No

The Clerk and her staff did not properly bill and collect court-appointed attorney fees. In three of 13 cases tested, the Clerk did not assess the correct attorney fees, resulting in a loss to the Commonwealth of \$450.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court-appointed attorney fees in accordance with Code of Virginia.

The Honorable Stephen D. Bloom
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable C. Ridley Bain, Judge
Susan Evans Martin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia