



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 12, 2022

The Honorable Bruce A. Clark, Jr.
Chief Judge
County of Greenville General District Court

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

Audit Period: July 1, 2020, through June 30, 2021
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 matter requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued for fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 30 of 52 cases tested (58%), we noted the following errors.

- For 13 cases, the Clerk miscoded fines and costs in the financial accounting system, resulting in Commonwealth losses of \$5,655 and locality losses of \$1,250.
- The Clerk did not charge defendants in 18 cases for costs totaling \$4,502.
- The Clerk submitted attorney invoices for local cases totaling \$1,237 to the Commonwealth for payment instead of the locality.

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- The Clerk did not certify costs of \$101 to the circuit court.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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 fines and 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

LH:vks

cc: The Honorable H. Lee Townsend, III, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle, Judge
The Honorable Lyndia Ramsey, Judge
The Honorable C. Ridley Bain, Judge
The Honorable Elbert D. Mumphery, Judge
Janell Wilson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia