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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 14, 2019

The Honorable Stephen D. Bloom
Chief Judge
County of Sussex General District Court
P. O. Box 1315
15098 Courthouse Road
Sussex, VA 23884

The Honorable Jacqueline R. Waymack
Chief Judge
County of Sussex Juvenile and Domestic Relations District Court
P. O. Box 1315
15098 Courthouse Road
Sussex, VA 23884

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Sussex
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 included:

Properly Assess DNA Fees

Repeat: No

The Clerk does not have a process in place to determine if a defendant needs to have a DNA sample taken. Section 19.2-310.2 of the Code of Virginia requires defendants convicted of a felony or certain misdemeanors to submit a DNA sample and pay for the cost. However, the defendant is not required to pay if a sample has already been obtained on previous convictions. This is determined

through information available on the Local Inmate Data System (LIDS), which is available to the Clerk. The Clerk is currently not using LIDS and we identified five cases for which no DNA order was prepared and costs were either not assessed or assessed incorrectly.

The Clerk should discuss with the Chief Judge the five cases noted above and immediately implement procedures to review LIDS in connection with applicable cases, prepare appropriate court orders, and assess costs upon conviction in accordance with the Code of Virginia.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2017)

The Clerk and her staff did not properly bill and collect court costs. In 47 cases tested, we noted the following errors.

- In three cases, receivable accounts were not established and defendants were not billed \$1,008 for fines and court costs.
- In ten cases, miscellaneous coding errors and missed costs resulted in defendants not being billed \$638.
- In two cases, defendants were overcharged a total of \$172 in court costs.

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 costs in accordance with the Code of Virginia

Update Individual Account Status

Repeat: No

The Clerk does not update and remove accounts from administrative review status when applicable. Currently there are 25 accounts with due dates between 2015 and 2017, for which no collection efforts are in place due to the review status. Staff may have incorrectly placed accounts in administrative review status without understanding the impact it has on collection efforts.

The Clerk should update the individual accounts noted above and review and take appropriate action on all accounts in administrative review status, as recommended by the financial accounting system user's guide

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Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds totaling \$476 for delinquent court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Faye P. Yelverton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia