



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2021

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

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

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

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk's staff did not properly assess fines and costs in 14 (or 33%) of the cases tested. Jurisdiction data entry errors caused fine and cost assessment errors in six cases, with a loss to the commonwealth of \$3,570. Other errors included three cases with no costs recorded (loss of \$223), two cases missing the Trauma Fund fee (loss of \$100) and three cases with no DNA costs recorded (loss of \$159).

The Clerk 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 Code of Virginia.

Bruce A. Clark, Jr., Chief Judge
Jacqueline R. Waymack, Chief Judge
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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 H. Lee Townsend III, Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle, Judge
Janell Wilson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia