



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 10, 2017

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

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

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Sussex
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 for Court Appointed Attorney Fees (new finding)

The former Clerk and her staff did not bill the locality for court appointed attorney costs totaling \$480. In four of ten local cases tested involving court appointed attorneys, the Commonwealth was billed for the cost instead of the locality.

The Honorable Stephen D. Bloom, Chief Judge
The Honorable Carson E. Saunders, Jr., Chief Judge
January 10, 2017
Page Two

The current 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 Code of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable C. Ridley Bain, Judge
Faye P. Yelverton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia