



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2014

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, 2012 through June 30, 2013
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 and Collect Court Fines and Costs

The Clerk and her staff did not properly assess and collect court fines and costs. In 14 of 80 cases tested, we noted the following errors.

- In four cases, fines and costs totaling \$771 were miscoded, resulting in losses and overpayments to both the Commonwealth and the locality.
- In three cases, court costs were not assessed as required, resulting in a loss to both the Commonwealth and the locality totaling \$223.

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- In one case, the \$210 blood test fee was assessed without proper documentation.
- In one case, a juvenile was incorrectly assessed \$120 in attorney fees.
- In one case, attorney fees were miscoded as Town fees rather than County fees, resulting in a \$120 loss to the County.

The Clerk should work with her staff to ensure they understand the billing and collection requirements for fines and costs. Further, the Clerk should review the work of her staff to identify and correct potential errors and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Bruce A. Clark, Jr., Judge
The Honorable Jacqueline R. Waymack, Judge
The Honorable C. Ridley Bain, Judge
Frances M. Fountain, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia