



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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June 26, 2020

The Honorable Bruce A. Clark Jr.
Chief Judge
County of Prince George General District Court

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

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Prince George
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 Review General Ledger

Repeat: Yes (first issued in fiscal year 2017)

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June 2020, the Clerk was holding \$351 in restitution payments that should have been re-issued or escheated to the State as unclaimed property. The Clerk should review the general ledger on a daily basis to ensure the propriety of all account balances.

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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 54 cases tested, we noted the following errors.

- For three local cases, the State rather than the locality was billed for attorney fees of \$360.
- Court appointed attorney fees of \$240 for two state cases were assessed to the locality.
- In one state case, \$120 in court appointed attorney fees was not assessed.

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.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Elbert D. Mumphery, Judge
The Honorable Wallace W. Brittle Jr., Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Lynda P. Ramsey
Denise R. Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia