



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 15, 2020

The Honorable Bruce A. Clark, Jr.  
Chief Judge  
County of Sussex General District Court

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

Audit Period: July 1, 2018 through June 30, 2019  
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 Bill and Collect Court Costs**

**Repeat:** Yes (first issued 2017)

The Clerk and her staff did not properly bill and collect court costs. In 58 cases tested, we noted the following errors.

- In five cases, costs of \$2,522 were not certified to the Circuit Court.
- The Clerk did not bill the locality for local court appointed attorney fees for nine cases. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$1,080.
- For six cases, defendants were not charged costs of \$518.

The Clerk should bill the localities, correct the specific cases noted above and 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

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

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AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

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