



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 6, 2013

The Honorable Margaret W. Deglau
Chief Judge
County of Henrico Juvenile and Domestic Relations District Court
P. O. Box 90775
Henrico, VA 23273

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Henrico
Judicial District: Fourteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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

The Clerk and her staff did not properly bill and collect court costs and fines. In nine of 34 cases tested, we noted the following errors.

- In three cases, the Clerk incorrectly entered court appointed attorney fees in the Financial Management System. This resulted in the miscoding of payments totaling \$580.
- In one local case, the Clerk erroneously billed the state rather than the locality for \$120 in court appointed attorney fees.
- In one case, the Clerk did not properly assess a fine rendered by the Judge. This resulted in the defendant being overcharged by \$100.
- In three of four cases, the Clerk erroneously assessed the custody/visitation filing fee under the bad check fee account code. In the remaining case, the Clerk overcharged a defendant for bad check fees resulting in an overpayment to the Commonwealth of \$20.

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The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collection requirements 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

LJH: clj

cc: The Honorable Stuart L. Williams; Jr., Judge
The Honorable Randall G. Johnson; Jr., Judge
The Honorable Denis F. Soden, Judge
Rebecca L. Cone, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia