



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 1, 2019

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

Audit Period: July 1, 2017 through June 30, 2018
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 Fines and Costs

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk did not properly bill and collect court fines and costs. In 71 cases tested, we noted the following errors.

- In 28 cases, defendants were not charged a total of \$4,314 in fines and costs.
- In six local cases, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$720.
- In two cases, defendants were overcharged costs of \$240.
- In two appealed cases, court costs of \$182 were not certified to the Circuit Court.

The Acting Clerk 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 Acting Clerk should bill and collect court costs in accordance with Code of Virginia.

Retain Waivers and Timesheets

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk and her staff did not retain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In five of 24 attorney invoices tested, the former Clerk and her staff did not retain the proper documentation. The Acting Clerk should ensure that all waiver applications and detailed timesheets are approved and retained.

Promptly Delete System Access

Repeat: No

The former Clerk did not delete system access for five former employees. We noted delays of up to two years following the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Acting Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Margaret Deglau, Judge
The Honorable Randall G. Johnson, Jr., Judge
The Honorable Denis F. Soden, Judge
The Honorable Stuart L. Williams, Jr., Judge
Alison Schorm, Acting Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia