



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 17, 2021

The Honorable David M. Hicks  
Chief Judge  
Richmond – John Marshall Criminal – Traffic General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: City of Richmond – John Marshall Criminal – Traffic General District Court  
Judicial District: Thirteenth

We are performing a statewide audit of the 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 requiring management's attention and corrective action. These matters include the following:

## **Request Tax Set-Off Refunds**

**Repeat:** No

The former Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court fines and costs totaling \$25,726, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The current Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

## **Properly Bill and Collect Court Costs**

**Repeat:** No

The former Clerk and her staff did not properly bill and collect court costs. We noted the following errors.

- In 13 of 47 cases tested (28%), defendants were not charged a total of \$1,703 in court costs.
- In ten of 12 cases tested (83%), the locality was not billed for \$1,095 in public defender fees assessed on local cases.

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The current Clerk and her staff should correct the specific cases noted during the audit and bill the locality as applicable. Going forward, the Clerk should institute a more diligent system of review to minimize the likelihood of billing errors going undetected and, in all cases, 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.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Mansi J. Shah, Judge  
The Honorable Devika E. Davis, Judge  
The Honorable Claire G. Cardwell, Judge  
The Honorable L. B. Cann, III, Judge  
The Honorable Tracy W. J. Thorne-Begland, Judge  
Cecelia V. Garner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia