



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 25, 2018

The Honorable Stuart L. Williams, Jr.
Chief Judge
County of Henrico Juvenile and Domestic Relations District Court
P. O. Box 90775
Henrico, VA 23273

Audit Period: July 1, 2016 through June 30, 2017
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

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 91 cases tested, we noted the following errors.

- In 11 cases, defendants were not billed for \$2,243 in court costs.
- In four appealed cases, court costs of \$947 were not certified to the Circuit Court.
- In three cases, charges were miscoded in the court's financial system, resulting in a loss of \$366 to the Commonwealth and \$108 to the locality.
- In two cases, restitution was miscoded in the financial system, resulting in a loss of \$523 to the victims.

Stuart L. Williams, Jr.
June 25, 2018
Page Two

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.

Escheat Unclaimed Property

Repeat: No

The Clerk did not escheat unclaimed property and restitution totaling \$648 as required by §19.2-305.1 of the Code of Virginia. The Clerk should remit these funds to the Division of Unclaimed Property and ensure that unclaimed funds are escheated annually as required by the Code of Virginia.

Retain Supporting Documentation

Repeat: No

The Clerk is not maintaining all required supporting documentation for court appointed attorney payments, which the Office of the Executive Secretary of the Supreme Court has established should include an individual application per case, waivers, timesheets, allowances, and signatures from the Presiding and/or Chief Judge.

By not receiving and keeping all of the approved documentation, the Clerk increases the risk of improperly paying the attorneys. The Clerk should work with her staff to ensure the office maintains all the appropriate documentation.

We acknowledge the cooperation extended to us by the 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 Rondelle Herman, Judge
Shanda R. Ellis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia