



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 26, 2012

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, 2010 through June 30, 2011
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:

Improve Accounts Receivable Management

In a test of 51 cases, we found the following:

Court-Appointed Attorney Fees

- In four cases, the Clerk did not properly bill the locality for the court-appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$480.
- In one case, the Clerk failed to properly enter court-appointed attorney fees against the defendant as required by Section 19.2-163 of the Code of Virginia. This resulted in a loss of revenue to the Commonwealth totaling \$120.
- In three cases, the Clerk erroneously billed juveniles for court-appointed attorney fees totaling \$180.

Entry and Collection of Fines

- In three cases involving a local violation, the Clerk failed to record the fine to the locality. The Clerk incorrectly identified a charge against a defendant as a state violation rather than local resulting in a loss of revenue to the locality totaling \$180.

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Data Entry

- In three cases, the Clerk failed to properly enter defendant court costs in the Financial Management System. This resulted in the miscoding of payments totaling \$75.
- In one case, the Clerk miscoded a state case as a local case.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the locality for the applicable court appointed attorney fees and reimburse the Commonwealth. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in billing practices, in the assessment of court costs and updating the Financial Management System.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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