



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 10, 2024

The Honorable David M. Hicks
Chief Judge
City of Richmond General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Richmond
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 the following matters requiring management's attention and corrective action.

Promptly Deposit Collections

Repeat: Yes (first issued in fiscal year 2021 for Marshall Criminal-Traffic at Manchester Division)

The Clerk did not promptly deposit court collections for 35 of 53 days tested (66%) during the audit period, with delays between one and three days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2021 for Marshall Criminal-Traffic at Manchester and in fiscal year 2020 as Properly Bill and Collect Court Costs for John Marshall Criminal-Traffic Division)

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 78 cases tested (15%), we noted the following errors.

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- For two cases, the Clerk miscoded in the financial system fines of \$5,000 as Commonwealth instead of local.
- The Clerk did not bill defendants in six cases a total of \$1,028 in costs.
- The Clerk overcharged defendants in two cases a total of \$330 in costs.
- In one case, the Clerk did not bill the locality for public defender fees of \$120.
- For one case, the Clerk did not certify costs of \$112 to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines and 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

LH: clj

cc: The Honorable Mansi J. Shah, Judge
The Honorable L. B. Cann, III, Judge
The Honorable Matthew T. Paulk, Judge
The Honorable Victoria Pearson, Judge
Cecelia V. Garner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia