



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 21, 2025

The Honorable Linda Y. Lambert
Chief Judge
County of Henrico Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
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 the following matter requiring management's attention and corrective action.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2022 as Properly Bill and Collect Court Fines and Costs)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In 13 of 65 (20%) cases tested, we noted the following errors.

- In ten cases, the Clerk did not charge defendants a total of \$3,455 in fines and court costs.
- The Clerk overcharged defendants in three cases a total of \$286 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court fines and costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court fines and costs in accordance with the Code of Virginia.

Linda Y. Lambert, Chief Judge
March 21, 2025
Page Two

We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Margaret W. Deglau, Judge
The Honorable Stacy E. Lee, Judge
The Honorable Marissa D. Mitchell, Judge
Erin C. Jacoby, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia