



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 26, 2021

The Honorable David J. Whitted
Chief Judge
City of Chesapeake Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Chesapeake
Judicial District: First

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 the following:

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in 2017)

The Clerk and her staff did not properly bill and collect court costs. In eight of 48 cases tested (23%), we noted that costs were either not charged or charged incorrectly, resulting in Commonwealth losses of \$878, locality losses of \$63, and defendants being overcharged \$173. The Clerk should correct the specific cases noted during the audit 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.

Retain Voided Receipts

Repeat: No

The Clerk did not retain all copies of the receipts for two of five voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial

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accounting system user's guide. If all copies of the receipt are not available, receipting errors should be corrected by other means.

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

Staci A. Henshaw

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SAH: clj

cc: The Honorable Lori Beth Galbraith, Judge
The Honorable Larry D. Willis, Judge
The Honorable Andrew D. Kubovcik, Judge
Bonnie Coffey, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia