



Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

Walter J. Kucharski, Auditor

December 14, 2007

The Honorable Angela E. Roberts
Chief Judge
City of Richmond Juvenile and
Domestic Relations District Court
1600 Oliver Hill Way Suite C181
Richmond, VA 23219

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Richmond Juvenile and Domestic Relations District Court for the period April 1, 2006 through September 30, 2007.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below.

Properly Assess Fines and Costs

The Clerk improperly assessed costs on defendants' accounts and improperly assessed the City and Commonwealth for defendants' fines on state and city charges per Code of Virginia Sections 16.1-69.48 (b). There were 21 exceptions noted in 50 cases tested. Specifically, of the twenty-one exceptions:

- Seven were for fees not properly assessed.
- Three were for fines improperly coded as either state revenue or local revenue.
- Three were for incorrectly assessed court costs.
- Eight were for incorrectly assessed court appointed attorney fees.

The Clerk needs to be more diligent in the proper documentation, assessment, and collection of fees and fines. She should immediately implement procedures for billing the appropriate authorities and properly assessing fees in accordance with the Code of Virginia.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: The Honorable Ashley K. Tunner, Judge
 The Honorable Richard B. Campbell, Judge
 The Honorable J. Stephen Buis, Judge
 Deborah K. Daughtrey, Clerk
 Paul DeLosh, Director of Technical Assistance
 Supreme Court of Virginia