



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 19, 2019

The Honorable B. Craig Dunkum  
Chief Judge  
County of Henrico General District Court  
4301 E. Parham Road  
Henrico, VA 23228

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Henrico  
Judicial District: Fourteenth

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 certain matters that required management's attention and corrective action. These matters included:

## **Properly Bill and Collect Psychological Evaluation Fees**

**Repeat:** No

The Clerk did not properly bill and collect psychological evaluation fees. In six of 11 cases tested, defendants were not billed a total of \$2,750 in fees. The Clerk should correct the specific cases noted 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 fees in accordance with Code of Virginia.

B. Craig Dunkum, Chief Judge  
June 19, 2019  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable G. Barton Chucker, Judge  
The Honorable John K. Honey, Jr., Judge  
The Honorable Lauren A. Caudill, Judge  
Linda S. Knight, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia