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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 20, 2016

The Honorable Marilyn C. Goss
Chief Judge
City of Richmond Juvenile and Domestic Relations District Court
1600 Oliver Hill Way-Suite C181
Richmond, VA 23219

Audit Period: July 1, 2014 through June 30, 2015
Court System: City of Richmond
Judicial District: Thirteenth

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:

Properly Bill and Collect Court Costs

The former Clerk and her staff did not properly bill and collect court costs. In 22 of 37 cases tested, we noted the following errors:

- In three cases, state charges were incorrectly coded as local in the court's automated information system.
- In six cases, court appointed attorney fees were incorrectly billed to the Commonwealth rather than the locality, resulting in a total loss of \$660 to the Commonwealth.
- In 13 cases various court costs were assessed improperly, resulting in a loss of \$2,334 to the Commonwealth and \$123 to the locality.

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The current Clerk should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of assessment and billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard B. Campbell, Judge
The Honorable Angela Edwards Roberts, Judge
The Honorable Ashley K. Tunner, Judge
Patricia R. Batley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia