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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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February 20, 2020

The Honorable Rondelle D. Herman
Chief Judge
County of Henrico Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
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 certain matters that required management's attention and corrective action. These matters included:

Reconcile Bank Account

Repeat: No

For two months of the audit period, the former Clerk did not reconcile the bank account. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The current Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

Retain Voided Receipts

Repeat: No

For four of 11 voided receipts tested, the Clerk did not retain all printed copies of the receipt. 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 any receipts that are voided.

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Properly Bill and Collect Fines and Court Costs

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk and her staff did not properly bill and collect court costs. In 81 cases tested, some of which contained multiple errors, we noted the following:

- In 23 cases, defendants were not charged a total of \$6,282 in costs.
- In three cases, costs of \$1,550 were not certified to the Circuit Court.
- Defendants were over charged costs of \$1,165 in eight cases.
- For eight local cases, the Clerk incorrectly billed the Commonwealth for attorney fees of \$960.
- The Clerk erroneously miscoded fines of \$200 as Commonwealth in two local cases.

The current Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Margaret W. Deglau, Judge
The Honorable Stuart L. Williams, Jr., Judge
The Honorable Sharon Gregory Jacobs, Judge
Shannon F. Meadowcroft, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia