



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 20, 2024

The Honorable Sharon Gregory Jacobs
Chief Judge
County of Henrico Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2022 as Properly Bill and Collect Court Fines and Costs)

The former Clerk and her staff did not properly bill and collect court costs. In 15 of 67 cases tested (22%), we noted the following errors.

- In seven cases, the former Clerk did not charge defendants a total of \$2,866 in court costs.
- The former Clerk overcharged defendants in seven cases a total of \$838 in court costs.
- In one case, the former Clerk did not certify court costs of \$1,200 to the circuit court.

The current Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Marissa D. Mitchell, Judge
The Honorable Stacy E. Lee, Judge
The Honorable Linda L. Anderson, Judge
The Honorable Margaret W. Deglau, Judge
Erin C. Jacoby, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia