



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 5, 2022

The Honorable Marilyn C. Goss
Chief Judge
City of Richmond Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
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 the following matter requiring management's attention and corrective action.

Retain Voided Receipts

Repeat: No

For the two voided receipts tested, the Clerk did not retain all 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 not void receipts without maintaining all copies of the receipt. Additionally, the Clerk should ensure the staff are properly trained to perform appropriate journal entries rather than unnecessarily voiding receipts.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Brice E. Lambert, Judge
The Honorable Richard B. Campbell, Judge
The Honorable Mary E. Langer, Judge
The Honorable Ashley K. Tunner
Felicia Edmonds-Rustin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia