Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
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May 14, 2026

The Honorable Mansi Shah
Chief Judge
City of Richmond General District Court

Review Period: July 1, 2024, through June 30, 2025
Court System: City of Richmond
Judicial District: Thirteenth

We have reviewed the financial operations for the General District Court Clerk's office for the City of Richmond for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate and test the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review for each of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a comprehensive review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile one of the court's five bank accounts from March 2025 through July 2025. 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 Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (first issued in fiscal year 2021 for Marshall Criminal-Traffic at Manchester and in fiscal year 2020 as Properly Bill and Collect Court Costs for John Marshall Criminal-Traffic Division)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In 17 of 95 (18%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in 12 cases a total of $3,362 in court costs.
- In two cases, the Clerk did not certify costs totaling $1,935 to the circuit court.
- The Clerk overcharged defendants in two cases a total of $1,887 fines and costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court fines and costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court fines and costs in accordance with the Code of Virginia.

The Clerk has taken corrective action to remediate the finding that we communicated in our previous report that is not repeated in this report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Victoria Pearson, Judge
The Honorable Matthew Paulk, Judge
The Honorable Ali Amirshahi, Judge
The Honorable Jennifer Rosen, Judge
The Honorable David Hicks, Judge
Cecelia Garner, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia