



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 16, 2022

The Honorable Matthew D. Nelson  
Chief Judge  
City of Colonial Heights General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: City of Colonial Heights  
Judicial District: Twelfth

We are performing a statewide audit of the General 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 matters requiring management's attention and corrective action.

### **Promptly Deposit Collections**

**Repeat: No**

The Clerk did not promptly deposit court collections for five of 18 days tested (28%) during the audit period. While none of the delays we noted were excessive, delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

### **Retain Voided Receipts**

**Repeat: No**

For three of 11 voided receipts tested (27%), 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.

Matthew D. Nelson, Chief Judge

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

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Thomas L. Vaughn, Judge  
The Honorable Keith Nelson Hurley, Judge  
The Honorable Curtis M. Hairston, Judge  
The Honorable James J. O'Connell III, Judge  
Chelsea L. Murrell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

Matthew D. Nelson, Chief Judge

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Chief Judge

City of Colonial Heights General District Court

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Chelsea L. Murrell

Clerk of the Court

City of Colonial Heights

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The Honorable Thomas L. Vaughn, Judge

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