



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 26, 2012

The Honorable Ashley K. Tunner  
Chief Judge  
City of Richmond Juvenile and Domestic Relations District Court  
1600 Oliver Hill Way  
Richmond, VA 23219

Audit Period: July 1, 2010 through June 30, 2011  
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 certain matters that required management's attention and corrective action. These matters included:

### Promptly Record Manual Receipts in the Automated System

The Bookkeeper did not record one of five manual receipts tested, totaling \$100.00 into the automated system as soon as the system was available. The bookkeeper made the entry 28 days after receipting the money, which remained in the safe until recorded. We recommend the Clerk monitor all manual receipt activity to ensure the timeliness of entry into the automated system.

### Properly Disburse Restitution

The former Clerk allowed the Court to overpay \$1,170 in restitution to an individual. The Clerk has contacted the Supreme Court for assistance to resolve the error and the court was successful in recovering \$965. Chapter 10 of the District Court FMS User's Guide states the Clerk should verify information before proceeding with a disbursement.

### Properly Record Costs

In three cases tested, the Clerk failed to properly enter court appointed attorney fees against the defendant as required by Section 19.2-163 of the Code of Virginia. This resulted in a potential loss of revenue to the Commonwealth totaling \$362.00. We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and reimburse the Commonwealth.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc:     The Honorable Angela E. Roberts, Judge  
          The Honorable J. Stephen Buis, Judge  
          The Honorable Richard B. Campbell, Judge  
          Laura G. Griffin, Clerk  
          Paul F. DeLosh, Director of Judicial Services  
          Supreme Court of Virginia