



# Commonwealth of Virginia

Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

December 15, 2009

The Honorable Stuart L. Williams, Jr.  
Chief Judge  
County of Henrico Juvenile and Domestic Relations Court  
P. O. Box 90775  
Henrico, VA 23273-0775

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Henrico  
Judicial District: Fourteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

## Report Unpaid Court Debt to the Department of Taxation's Debt Set-Off Program

The Clerk failed to properly certify delinquent fines and cost on the courts Integrated Revenue Management System. This resulted in a loss of \$596 in Tax Set-Off Collections. Section 58.1-520 of the Code of Virginia directs that all state agencies and institutions shall participate in the debt set-off collection program. Both the Supreme Court of Virginia and the Department of Taxation have developed processes for accessing the Integrated Revenue Management System. The Clerk should make every effort to assist in the collections of fees, fines and other costs on behalf of the local government and the Commonwealth of Virginia in order to maximize Tax Set-Off Collections.

## Properly Maintain Court Appointed Attorney Records

The Clerk does not maintain court-appointed attorney timesheets, list of allowances, or waivers as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

## Properly Assess Court Costs

The clerk did not properly enter and bill for court-appointed attorney fees, enter fines and costs involving local and state charges, or properly receipt collections into the Financial Management System. The auditor tested 43 cases and noted the following errors.

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Court Appointed Attorney Fees

- In four cases, the Clerk failed to bill for the Court Appointed Attorney fees involving local cases. Instead the Clerk billed the Commonwealth incorrectly, which paid \$480.
- In three cases, the clerk erroneously billed juveniles for court appointed attorney fees totaling \$173.99.
- In five cases, the Clerk failed to properly assess defendants court appointed attorney fees. This resulted in the miscoding of payments totaling \$580.

Data Entry

- In nine cases, the clerk did not properly charge court costs resulting in an overcharge to the Commonwealth totaling \$50 and an overcharge to the locality totaling \$20.
- In one case involving a state violation, the Clerk failed to assess the fine to the Commonwealth. The Clerk incorrectly identified a charge against a defendant as a local violation rather than state resulting in a loss of revenue to the Commonwealth totaling \$125.
- In five cases, the Clerk failed to properly enter defendant court costs in the Financial Management System. This resulted in the miscoding of payments totaling \$2,715.

We recommend the clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the assessment of court costs.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Margaret W. Deglau, Judge  
The Honorable Denis Soden, Judge  
The Honorable Richard S. Wallerstein, Judge  
The Honorable Sharon B. Will, Judge  
Rebecca L. Cone, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia