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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 14, 2023

The Honorable David M. Hicks
Chief Judge
City of Richmond General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: City of Richmond
Judicial District: Thirteenth

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: Yes (first issued in fiscal year 2021 for Marshall Criminal-Traffic at Manchester Division)

The Clerk did not promptly deposit court collections for 25 of 76 days tested (33%) during the audit period, with delays between one and five days. 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.

Properly Bill and Collect Court Fines and Costs

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

The Clerk and her staff did not properly bill and collect court fines and costs. In 33 of 186 cases tested (18%), we noted the following errors.

- The Clerk did not bill defendants in 24 cases a total of \$2,790 in court costs.
- The Clerk overcharged defendants in three cases a total of \$240.

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- For six cases, the Clerk miscoded in the financial system fines and costs totaling \$1,632 as local instead of Commonwealth.
- In one case, the Clerk did not certify \$400 in court costs to the circuit court.
- In one case, the Clerk did not bill the locality for \$120 in public defender fees.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines and costs in accordance with the Code of Virginia.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this letter.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Mansi J. Shah, Judge
The Honorable Devika E. Davis, Judge
The Honorable L. B. Cann, III, Judge
The Honorable Matthew Paulk, Judge
The Honorable Victoria Pearson, Judge
Cecelia V. Garner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia