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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 19, 2019

The Honorable Richard B. Campbell
Chief Judge
City of Richmond Juvenile and Domestic Relations District Court
1600 Oliver Hill Way - Suite 181 C
Richmond, VA 23219

Audit Period: July 1, 2017 through June 30, 2018
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:

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation for tax setoff of refunds for delinquent court fines and costs totaling \$3,471, resulting in a loss of revenue to the Commonwealth and Locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2015)

The Clerk and her staff did not properly bill and collect court costs. In 14 of 47 cases tested, we noted the following errors.

Richard B. Campbell, Chief Judge

July 19, 2019

Page Two

- In 13 cases, the defendants were not charged a total of \$2,529 in court costs.
- In one case, the defendant was overcharged \$25 in court costs.

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

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Marilyn C. Goss-Thornton, Judge
The Honorable Mary E. Langer, Judge
The Honorable Ashley K. Tunner, Judge
Patricia R. Batley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia