



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 10, 2022

The Honorable David M. Hicks  
Chief Judge  
Richmond – John Marshall Criminal – Traffic General District Court

Audit Period: July 1, 2020 through June 30, 2021  
Court System: City of Richmond – John Marshall Criminal – Traffic General District Court  
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.

## **Request Tax Set-Off Refunds**

**Repeat:** Yes (first issued in fiscal year 2020)

The former Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds of \$4,311 in delinquent court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for tax refunds through Taxation's automated accounting system. The current Clerk should use the tax set-off process to maximize collections as required by the Code of Virginia.

## **Properly Bill and Collect Court Fines and Costs**

**Repeat:** Yes (first issued in fiscal year 2020 as Properly Bill and Collect Court Costs)

The former Clerk and her staff did not properly bill and collect court fines and costs. In nine of 60 cases tested (15%), we noted the following errors.

- The former Clerk did not charge defendants in six cases a total of \$655 in fines and costs.

The Honorable David M. Hicks  
Chief Judge  
August 10, 2022  
Page Two

- For one local case, the former Clerk billed the Commonwealth instead of the locality for \$120 in attorney fees.
- In two cases, the former Clerk overcharged defendants a total of \$70 in court costs.

The current Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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 costs in accordance with the Code of Virginia.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH:vks

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