



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 27, 2021

The Honorable Erin L. Bedois  
Chief Judge  
City of Chesapeake General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: City of Chesapeake  
Judicial District: First

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 certain matters that required management's attention and corrective action. These matters included the following:

## **Retain Voided Receipts**

**Repeat:** No

The Clerk did not retain all copies of the receipts for two of seven voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial accounting system user's guide. If all copies of the receipts are not available, receipting errors should be corrected by other means.

## **Properly Bill Locality for Attorney Fees**

**Repeat:** No

The Clerk does not have sufficient procedures for billing the locality for public defender fees. When a public defender represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. In nine of 13 local cases (69%) tested, the locality was not billed for the use of the public defender's services, resulting in a loss of \$1,080 to the Commonwealth. The Clerk should establish appropriate procedures to ensure the locality is billed for public defender costs when applicable.

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

Staci A. Henshaw  
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cc: The Honorable Philip J. Infantino III, Judge  
The Honorable Michael R. Katchmark, Judge  
The Honorable Robert G. MacDonald, Judge  
Glynis G. Townsend, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia