



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 1, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Richmond – Marshall Criminal-Traffic at Manchester 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.

Promptly Deposit Collections

Repeat: No

The former Clerk did not promptly deposit court collections for 13 of 15 days tested (87%) during the audit period. We noted delays of up to four 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 current 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: No

The former Clerk and her staff did not properly bill and collect court fines and costs. In 13 of 68 cases tested (19%), we noted the following errors.

- The former Clerk did not charge defendants in seven cases for a total of \$393 in fines and costs.

- In four cases, the former Clerk miscoded in the financial system fines of \$100 as Commonwealth instead of local and costs of \$120 as local instead of Commonwealth, and erroneously submitted a \$120 invoice for attorney fees to the Commonwealth for payment instead of the locality.
- The former Clerk overcharged defendants in two cases a total of \$90 in 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: clj

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