



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 23, 2004

The Honorable J. Stephen Buis
Chief Judge
City of Richmond - Juvenile and Domestic Relations Court
The Oliver Hill Courts Building, Suite C181
1600 Oliver Hill Way
Richmond, VA 23219-1214

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Richmond - Juvenile and Domestic Relations Court for the period July 1, 2002 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees on Criminal Cases

The Clerk does not properly assess fees on criminal cases. In ten of twenty criminal cases tested, court staff failed to assess the proper fees as required by either the Code of Virginia or local ordinance. We noted assessment errors in court-appointed attorney fees, state fines, and the local court house security fee. Failure to properly assess fees results in loss of revenue for the Commonwealth and the locality. The Clerk should ensure that court staff assesses all applicable fees on criminal cases in accordance with the Code of Virginia or local ordinance.

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We discussed these comments with the Clerk on March 23, 2004 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Anne B. Holton, Judge
The Honorable Kimberly B. O'Donnell, Judge
The Honorable Angela Edwards Roberts, Judge
The Honorable Clarence N. Jenkins, Judge
Deborah K. Daughtrey, Clerk
Don Lucido, Director of Technical Assistance
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