



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 29, 2018

The Honorable Ashley K. Tunner  
Chief Judge  
City of Richmond Juvenile and Domestic Relations District Court  
1600 Oliver Hill Way - Suite C181  
Richmond, VA 23219-1214

Audit Period: July 1, 2016 through June 30, 2017  
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:

### **Review Financial System Reports**

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. At June 30, 2017, the Clerk was holding approximately \$2,000 in tax refunds received in May and June 2017 and did not allocate the amounts to defendants' accounts until September 2017. The Clerk should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

Repeat: Yes

The Clerk and her Staff did not properly bill and collect court costs. In 28 cases tested, some of which contained multiple assessment errors, we noted the following.

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- In six cases, defendants were not assessed costs totaling \$739.
- In three cases, defendants were overcharged a total of \$145.

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 Goss, Judge  
The Honorable Richard B. Campbell, Judge  
The Honorable Mary E. Langer, Judge  
Patricia R. Batley, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia