



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.

Ashley K. Turnner, Chief Judge
May 29, 2018
Page Two

- 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