



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 20, 2024

The Honorable David B. Caddell, Jr.
Chief Judge
County of Richmond General District Court

The Honorable John E. Franklin
Chief Judge
County of Richmond Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Richmond
Judicial District: Fifteenth

We are performing a statewide audit of the Combined 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 matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk did not properly bill and collect court costs. In 16 of 46 cases tested (35%), we noted the following errors.

- For two cases, the Clerk did not certify a total of \$1,092 in costs to the Circuit Court.
- The Clerk did not charge defendants in six cases a total of \$738 in court costs.
- In six local cases, the Clerk erroneously billed both the locality and Commonwealth for the same attorney fees totaling \$720.

David B. Caddell, Jr, Chief Judge
John E. Franklin, Chief Judge
February 20, 2024
Page Two

- The Clerk overcharged defendants in seven cases a total of \$291 in court costs.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court 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 during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable William L. Lewis, Judge
The Honorable John S. Martin, Judge
Sydonie S. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia