



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 12, 2022

The Honorable Erin L. Evans
Chief Judge
City of Chesapeake General District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Chesapeake
Judicial District: First

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.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2020 as Properly Bill Locality for Attorney Fees)

The Clerk and her staff did not properly bill and collect court costs. In 12 of 73 cases tested (16%), two with multiple errors, we noted the following:

- For nine cases, the Clerk did not bill the locality for a total of \$1,080 in public defender fees.
- The Clerk did not charge defendants in two cases a total of \$285 in costs.
- In two cases, the Clerk overcharged defendants by \$137 in costs.
- The Clerk did not certify costs of \$120 for one case to the Circuit Court.

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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.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period. The Clerk requested assistance from the Department of Judicial Services of the Office of the Executive Secretary of the Supreme Court of Virginia (Judicial Services) in November 2021. Judicial Services has since completed the reconciliation, determining that some of the reconciling items predate the current Clerk's tenure.

Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should resolve the reconciling items as instructed by Judicial Services and, going forward, should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Accounting System User's Guide.

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 Linda L. Bryant, Judge
The Honorable Michael R. Katchmark, Judge
The Honorable Tanya L. Lomax, Judge
Glynis G. Townsend, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia