



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2019

The Honorable Lawrence B. Cann
Chief Judge
Richmond-John Marshall Criminal-Traffic General District Court
400 North 9th Street, Suite 203
Richmond, VA 23219

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Richmond-John Marshall Criminal-Traffic
Judicial District: Thirteenth

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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 42 cases tested, we noted the following errors.

- In 15 cases, fines and costs of \$1,793 were miscoded as local instead of Commonwealth.
- In four local cases, the Clerk did not bill the locality for public defender fees of \$480.

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 Code of Virginia.

The Honorable Lawrence B. Cann
Chief Judge
April 1, 2019
Page 2

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Claire G. Cardwell, Judge
The Honorable Tracy W. J. Thorne-Begland, Judge
The Honorable Jacqueline S. McClenney, Judge
Rebecca A. Schmidt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia