



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 22, 2021

The Honorable Jason S. Rucker  
Chief Judge  
County of Arlington General District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Arlington  
Judicial District: Seventeenth

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.

### **Promptly Forfeit Cash Bonds**

**Repeat:** No

The Clerk did not forfeit \$8,600 in cash bonds promptly. Section 19.2-143 of the Code of Virginia requires that clerks forfeit a bond when a defendant who posted a cash bond fails to appear and is not tried in absence. We noted that the Clerk is holding six bonds eligible for forfeiture, three of which the Clerk has held for two years. The Clerk should forfeit eligible bonds according to the Code of Virginia.

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

**Repeat:** Yes (first issued in 2020 as Properly Bill and Collect Attorney Costs)

The Clerk and his staff did not properly bill and collect court fines and costs. In 27 of 65 cases tested (42%), we noted the following errors:

- The Clerk miscoded fines and costs of \$2,840 in the financial system as local instead of Commonwealth.

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- In 12 cases, the Clerk did not charge defendants a total of \$1,806 in fines and costs.
- The Clerk did not bill the locality for \$1,680 in attorney fees.
- The Clerk overcharged the defendants in two cases a total of \$800.

The Clerk and his staff should correct the specific cases noted above and institute a more diligent 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.

**Retain Voided Receipts**

**Repeat:** No

The Clerk did not retain all copies of the receipts for four of five voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial accounting system user's guide. If all copies of the receipts are not available, the Clerk should correct receipting errors by other means.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable R. Frances O'Brien, Judge  
The Honorable Daniel T. Lopez, Judge  
Brian P. Henshaw, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia