



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 28, 2001

The Honorable Ralph B. Robertson
Chief Judge
City of Richmond-Manchester Division General District Court
905 Decatur St.
Richmond, VA 23224

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Richmond-Manchester Division General District Court for the period July 1, 2000 through June 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Accounts Receivable Procedures

The Clerk altered due dates in the financial management system without a court order or obtaining a signed pay agreement in six of 20 cases tested. All fines and costs are payable immediately upon final disposition unless otherwise ordered by the court or evidenced by a written payment plan. Section 19.2-354 of the Code of Virginia requires clerks to obtain signed pay agreements so that defendants understand their obligation to the court and payment terms. Therefore, the Clerk should require a signed pay agreement or court order prior to altering system due dates.

We discussed these comments with the Clerk on September 28, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Gregory L. Rupe, Judge
David M. Hicks, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia

The Honorable Ralph B. Robertson
Chief Judge
City of Richmond-Manchester Division General District Court
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David M. Hicks
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1 Report File
1 Working Papers

**Commonwealth of
Virginia
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TO: David M. Hicks, Clerk of the General District Court

Clerk Fax Number –

Clerk Phone Number –

FROM:

DATE: Wednesday, December 15, 1999

Number of pages including cover page: 3

CONFIDENTIAL FOR:, David M. Hicks

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.