



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 23, 2011

The Honorable Susan L. Whitlock  
Chief Judge  
City of Charlottesville Juvenile and Domestic Relations Court  
P. O. Box 452  
Louisa, VA 23093

Audit Period: July 1, 2009 through June 30, 2010  
Court System: City of Charlottesville  
Judicial District: Sixteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

## Respond to Debt Set-Off Notifications

During the audit period, the Clerk failed to respond to seven notifications from the Department of Taxation resulting in losses to the locality and the Commonwealth of \$694. The Department of Taxation has issued procedures for compliance with Section 58.1-524 of the Code of Virginia through its Integrated Revenue Management System, which allows for the collection of delinquent court fines and costs from available tax refunds. Procedures require the Clerk to electronically respond when the Clerk receives notification of a match.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Edward DeJ. Berry, Judge  
The Honorable Dwight D. Johnson, Judge  
The Honorable Frank W. Somerville, Judge  
Jody Ann Shelley, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia