



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 28, 2012

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Albemarle General District Court
606 East Market Street
Charlottesville, VA 22902

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Albemarle
Judicial District: Sixteenth

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:

Improve Recordkeeping

In our sample of 30 cases, there were errors in 14 cases as shown below.

- In five cases the Clerk did not bill defendants for court costs of \$121.
- In one case the Clerk did not bill the defendant \$120 for public defender fees.
- In five cases the Clerk did not properly collect from the locality the public defender fees of \$600.
- In three cases the Clerk erroneously coded the cases as a local violation instead of a state violation, which resulted in a loss to the commonwealth of \$240.

We recommend the Clerk correct the cases above and research all similar cases to make the appropriate corrections to case paperwork and where possible properly remit the collection to the appropriate party.

Appropriate Back Up Personnel

The Clerk does not have someone in the office other than the Clerk, who has received the training on the Department of Taxation's automated accounting system used to request the holding of individual's tax refund to pay delinquent fines and cost as required by Section 58.1-524 (A) of the Code of Virginia. We recommend that the Clerk have another employee obtain the certification to perform this function as back-up.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable William G. Barkley, Judge
Phyllis L. Stewart, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia