



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 31, 2011

The Honorable Bruce A. Wilcox  
Chief Judge  
City of Norfolk General District Court  
811 East City Hall Avenue  
Norfolk, VA 23510-2772

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

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:

## ***Criminal Division***

### **Properly Record Defendant Costs**

In nine of 25 cases the Clerk improperly recorded the collection of attorney costs of \$915 as state revenue instead of collections for the locality. Additionally, in two cases, the Clerk failed to bill the locality \$240 for use of the public defender appointed to defend a local charge as required by Section 19.2-163 Code of Virginia. The Clerk should work to ensure staff is correctly recording all financial transactions in the court records.

## ***Traffic Division***

### **Maintain Documentation for Voided Receipts**

The Clerk failed to maintain all copies of voided receipts. Of ten voided transactions tested, two receipts were missing and one receipt did not have all copies. Voided transactions pose an increased risk for fraudulent activity and as such, must be monitored and controlled closely and the Clerk is required to

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maintain all copies when voiding receipts. If all copies of the receipt are not available, then a correction to the receipt should be made by journal voucher rather than voiding the entire transaction.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable S. Clark Daugherty, Judge  
The Honorable Ray W. Dezern Jr., Judge  
The Honorable Gwendolyn J. Jackson, Judge  
The Honorable James S. Mathews, Judge  
The Honorable Joseph A. Migliozi, Judge  
Thomas E. Baldwin Sr., Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia