



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 12, 2010

The Honorable Barbara J. Gaden  
Chief Judge  
City of Richmond - Criminal General District Court  
400 N. 9th Street  
Richmond, VA 23219

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Richmond - Criminal  
Judicial District: Thirteenth

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:

## Request Tax Set-Off Refunds

The prior Clerk failed to collect potentially \$14,376 of state funds. He did not request the Department of Taxation set-off refunds against the amount owed for delinquent fines and court costs for individuals as required by Section 58.1-524(A) of the Code of Virginia. The Clerk should obtain certification to provide back-up for instances when the Chief Deputy Clerk is not available; and promptly respond to tax set-off refunds held by the Department of Taxation.

## Properly Bill and Record Fees

The prior Clerk billed the Commonwealth instead of the city for court-appointed attorney fees of \$120; and failed to bill the city for public defender fees totaling \$653. The prior Clerk also recorded fees totaling \$607 as violations of the Commonwealth instead of the city. Section 19.2-163 of the Code of Virginia requires that the locality pay all court-appointed attorney and public defender fees resulting from the defense of local charges. The Clerk should provide proper oversight and training, so staff has the knowledge to properly bill and record all fees.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:tmv

cc: The Honorable David E. Cheek, Sr., Judge  
The Honorable Phillip L. Hairston, Judge  
Carol B. Kennedy, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia