



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 17, 2010

The Honorable Frank L. Benser
Chief Judge
City of Fredericksburg General District Court
PO Box 511 – 111 Ennis Street
Bowling Green, VA 22427-0511

Audit Period: July 1, 2009 thru June 30, 2010
Court System: City of Fredericksburg
Judicial District: Fifteenth

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:

Properly Record State Fines

The Clerk failed to properly record state fines in four of 15 cases tested. We found fines totaling \$925 improperly recorded to the locality instead of the Commonwealth. The Clerk should recover the moneys from the locality and should research all similar cases and make the appropriate corrections to the necessary recorded entries. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these recording practices.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable John R. Stevens, Judge
Royal P. Schmidt, Jr., Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia