



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 17, 2018

The Honorable Robert H. Downer, Jr.  
Chief Judge  
City of Charlottesville General District Court  
P. O. Box 2677  
Charlottesville, VA 22902-2677

Audit Period: July 1, 2016 through June 30, 2017  
Court System: City of Charlottesville  
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:

## **Retain Voided Receipts**

Repeat: No

In three of 13 voided transactions tested, the Clerk did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity, and, as such must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by Financial Management System User's Guide.

## **Retain Attorney Waiver Applications**

Repeat: No

The Clerk did not retain supporting documentation for attorney waiver payments. Court appointed attorneys are required to complete an invoice as well as a waiver application when fees in excess of the maximum amount allowable are requested, which is then required to be approved for payment by the Presiding Judge and Chief Judge. For both attorney invoices tested, the Clerk did not retain the waiver applications showing the Presiding and Chief Judges' approval. The Clerk should ensure that all invoices and waiver applications are approved and retained.

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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Mary Alice Trimble, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia