



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

February 7, 2011

The Honorable Paul W. Cella  
Chief Judge  
City of Petersburg General District Court  
3880-D Old Buckingham Road  
Powhatan, VA 23139

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

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 Clerk failed to collect potentially \$653 of state funds by not requesting the Department of Taxation set off tax refunds for individuals against the amount owed for delinquent fines and court costs as required by Section 58.1-524 (A) of the Code of Virginia. Further, the Accounting Clerk does not have appropriate back-up for instances in which she is not available. The Clerk should promptly respond to tax set-off refunds held by the Department of Taxation.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Lucretia A. Carrico, Judge  
Joyce A. Street, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia