



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2012

The Honorable Birdie H. Jamison
Chief Judge
City of Richmond General District Court
400 North 9th Street Room 209
Richmond, VA 23219

Audit Period: July 1, 2010 through June 30, 2011
Court System: City of Richmond – Traffic Division
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 former Clerk failed to collect potentially \$1,417 of state funds, when she did not request the Department of Taxation individual's refund against the amount owed for delinquent fines and court costs as required by Section 58.1-524 (A) of the Code of Virginia. The current 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: clj

cc: Rebecca A. Schmidt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia