



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 2, 2012

The Honorable Lucretia A. Carrico
Chief Judge
City of Petersburg General District Court
35 East Tabb Street
Petersburg, VA 23803

Audit Period: July 1, 2010 through June 30, 2011
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 did not request tax set off refunds totaling \$610 in both state and local funds for individuals who owed delinquent court costs and fines as required by Section 58.1-524 (A) of the Code of Virginia. A Court must request the tax refunds through the Virginia Department of Taxation's automated accounting system called the Integrated Revenue Management System. We recommend the Clerk properly request tax set off refunds to maximize collections.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

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