



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 17, 2009

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, 2008 through June 30, 2009
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:

Properly Bill Locality for Public Defender Fees

The clerk and her staff failed to properly bill the locality for public defender fees as required by Section 19.2-163 of the Code of Virginia. As a result, the Commonwealth did not receive reimbursement for potentially \$480 in public defender fees. The clerk should immediately implement procedures to ensure her staff is billing the locality in accordance with the Code of Virginia.

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