



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 24, 2014

The Honorable Phillip L. Hairston  
Chief Judge  
City of Richmond - Traffic Division General District Court  
920 Hull Street  
Richmond, VA 23220

Audit Period: July 1, 2012 through June 30, 2013  
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**

As noted in our last audit, the Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$4,553 for delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system called the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Birdie H. Jamison, Judge  
The Honorable Tracy W. J. Thorne-Begland, Judge  
The Honorable Lawrence B. Cann, Judge  
Rebecca A. Schmidt, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia