



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 26, 2013

The Honorable John Gregory Mooney
Chief Judge
County of Rockbridge General District Court
P. O. Box 139
Covington, VA 24426

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Rockbridge
Judicial District: Twenty-fifth

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 submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$1,484.23 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:jrr

cc: The Honorable Gordon F. Saunders, Judge
The Honorable William Harrison Cleaveland, Judge
The Honorable William C. Goodwin, Judge
Marilyn Hostetter McCurdy, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia