



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 07, 2011

The Honorable Gino W. Williams
Chief Judge
County of Montgomery General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Montgomery
Judicial District: Twenty-seventh

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 the prior year audit, the Clerk did not request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$443 for individuals that owe delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must request tax refunds through TAX's automated accounting system called the Integrated Revenue Management System. The Clerk should request tax set off refunds 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

WJK:clj

cc: The Honorable Randal J. Duncan, Judge
Kimberly W. McKittrick, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia