



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 6, 2013

The Honorable Robert G. Woodson Jr.  
Chief Judge  
County of Buckingham General District Court  
P. O. Box 24  
Cumberland, VA 23040

The Honorable S. Anderson Nelson  
Chief Judge  
County of Buckingham Juvenile and Domestic Relations District Court  
P. O. Box 340  
Boydton, VA 23917-0340

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Buckingham  
Judicial District: Tenth

We are performing a statewide audit of the Combined 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 \$3,080 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

LJH:jrr

cc: The Honorable Marvin H. Dunkum, Judge  
Judy P. Jamerson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia