



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 13, 2014

The Honorable Anita D. Filson
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Rockbridge
Judicial District: Twenty-fifth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Designate Back-up Personnel to Request Tax Refunds

The Clerk does not have back-up personnel trained to request tax refunds through the Department of Taxation's automated accounting system, the Integrated Revenue Management System (IRMS). This system is used to request an individual's tax refund to pay delinquent fines and costs as required by Section 58.1-524 (A) of the Code of Virginia. We recommend that the Clerk have an alternate IRMS user to function in the Clerk's absence.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Laura L. Dascher, Judge
The Honorable Paul A. Tucker, Judge
Gregory C. Hemmings, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia