



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 25, 2012

The Honorable John Gregory Mooney
Chief Judge
County of Augusta General District Court
P. O. Box 139, 266 West Main Street
Covington, VA 24426-0139

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Augusta
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 request a tax set off refund for 16 individuals that owed delinquent court costs and fines as required by Section 58.1-524 (A) of the Code of Virginia. This resulted in a potential loss of \$1704. A court must request the tax refunds through the Department of Taxation's automated accounting system called the Integrated Revenue Management System, in order to use the individual's tax refund to pay delinquent fines and cost.

The Clerk also did not have appropriate back-up trained to complete these requests in her absence. We recommend that the Clerk have another employee obtain the certification to function as back-up.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable William D. Heatwole, Judge
The Honorable Gordon F. Saunders, Judge
Christy D. Hostetter, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia