



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

December 14, 2009

The Honorable Paul W. Cella
Chief Judge
County of Dinwiddie General District Court
3880-D Old Buckingham Road
Powhatan, VA 23139

The Honorable Valentine W. Southall, Jr.
Chief Judge
County of Dinwiddie Juvenile and Domestic Relations District Court
P. O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Dinwiddie
Judicial District: Eleventh

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 loss collecting state funds totaling \$8,124. She did not request the Department of Taxation set off refunds for individuals against the amount owed for delinquent fines and court costs as required by Section 58.1-524 (A) of the Code of Virginia. The Clerk has a certified designee to assist her with these duties but neither she nor her designee performed the necessary task of requesting the tax set off refunds from the Department of Taxation. The Clerk should immediately ensure she or her staff promptly responds to tax set off refunds held by the Department of Taxation.

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Properly Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: Sandra B. Sneade, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia