



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 24, 2011

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

The Honorable Michael M. Rand
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court
P.O. Box 430
Halifax, VA 24558

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Cumberland
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 request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$95 for an individual that owed 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 Section 58.1-524 (A) of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Marvin H. Dunkum, Judge
Carolyn Z. Helgeson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia