



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 3, 2015

The Honorable Clarence E. Phillips
Chief Judge
County of Wise/City of Norton General District Court
P.O. Box 829
Wise, VA 24293-0829

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Wise/City of Norton
Judicial District: Thirtieth

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 submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$233 for delinquent court costs and fines, resulting in a potential 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, 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

MSM: alh

cc: The Honorable Shawn L. Hines, Judge
Jean C. Sparks, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia