



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 5, 2014

The Honorable Robert H. Downer  
Chief Judge  
County of Orange General District Court  
P. O. Box 2677  
Charlottesville, VA 22902

The Honorable Frank W. Somerville  
Chief Judge  
County of Orange Juvenile and Domestic Relations District Court  
P. O. Box 821  
Orange, VA 22960

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Orange  
Judicial District: Sixteenth

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 submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$266 for delinquent court costs and fines resulting in a 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.

The Honorable Robert H. Downer, Chief Judge  
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Edward K. Carpenter, Judge  
The Honorable Claude V. Worrell, Judge  
The Honorable Richard E. Moore, Judge  
Barbara B. Miller, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia