



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2012

The Honorable R. Larry Lewis
Chief Judge
County of Wise and City of Norton General District Court
P.O. Box 306
Jonesville, VA 24263

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Wise and 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

As noted in the prior year audit, the Clerk did not request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$220 for individuals that owe 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 the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Jean C. Sparks, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia