



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2015

The Honorable Richard Claybrook, Jr.
Chief Judge
County of Shenandoah General District Court
53 Court Square
Harrisonburg, VA 22801

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Shenandoah
Judicial District: Twenty-Sixth

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 refunds totaling \$600 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 called the Integrated Revenue Management System.

The Clerk should use the tax refund setoff 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 Amy B. Tisinger, Judge
The Honorable W. Dale Houff, Judge
Tamara Heishman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia