



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 29, 2016

The Honorable Monica D. Cox  
Chief Judge  
County of Wythe Juvenile and Domestic Relations District Court  
P. O. Box 1808  
Hillsville, VA 24343

Audit Period: July 1, 2014 through June 30, 2015  
Court System: County of Wythe  
Judicial District: Twenty-seventh

We are performing a statewide audit of the Juvenile and Domestic Relations 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 (Taxation) for tax set-off of refunds for delinquent court costs and fines totaling \$459, resulting in a loss of revenue to the Commonwealth and Locality. A court must submit claims for set-off of tax refunds through Taxation'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 Bradley G. Dalton, Judge  
Karen L. Akers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia