



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 27, 2014

The Honorable Robert G. Woodson Jr.
Chief Judge
County of Buckingham General District Court
P.O. Box 24
Cumberland, VA 23040

The Honorable S. Anderson Nelson
Chief Judge
County of Buckingham Juvenile and Domestic Relations District Court
P.O. Box 340
Boydton, VA 23917

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

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

As reported in our prior audit, the Clerk continued not to submit claims to the Virginia Department of Taxation (Tax) for tax set-off of refunds for delinquent court costs and fines. This totaled \$3,114 during fiscal years 2013 and 2014, 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 called 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.

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Bill Court-Appointed Attorney Fees and Maintain Appropriate Documentation

The Clerk and her staff did not bill the locality for \$360 in court-appointed attorney fees incurred on three local cases. In another four cases, the Clerk did not maintain adequate documentation to substantiate the amounts assessed to the defendant for court-appointed attorney costs. By not maintaining proper documentation for the assessment of attorney fees, the clerk increases the risk of improperly paying the attorneys.

The Clerk should work with her staff to ensure the office maintains all appropriate documentation and to ensure that they understand the billing and collecting requirements related to court-appointed attorney fees.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Marvin Dunkum, Judge
Judy Jamerson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia