



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 21, 2013

The Honorable Theodore J. Burr Jr.  
Chief Judge  
County of Prince George General District Court  
315 S. Main Street  
Emporia, VA 23847

The Honorable Carson E. Saunders Jr.  
Chief Judge  
County of Prince George Juvenile and Domestic Relations District Court  
315 S. Main Street  
Emporia, VA 23847

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Prince George  
Judicial District: Sixth

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 \$479 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 set-off process to maximize collections as required by the Code of Virginia.

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Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Stephen D. Bloom, Judge  
The Honorable Jacqueline R. Waymack, Judge  
Ellen T. Chiasson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia