



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 24, 2012

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

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

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Prince Edward
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:

Properly Reconcile Bank Account

The Bookkeeper did not prepare five monthly bank reconciliations from January 2011 through June 2011. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The clerk should contact the Supreme Court of Virginia for assistance in reconciling the bank account.

Promptly Delete Access

Two employees continued to have system access three to 10 months after their termination because the Clerk does not review the access report and promptly delete terminated employees' access to the court's automated information system. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system and should promptly review the access report and delete an employee's access to the system when employees resigns.

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Request Tax Set Off Refunds

The Clerk did not request tax set off refunds totaling \$269 for individuals who owed delinquent court costs and fines as required by Section 58.1-524 (A) of the Code of Virginia. A Court must request the tax refunds through the Virginia Department of Taxation's automated accounting system called the Integrated Revenue Management System. We recommend the Clerk properly request tax set off refunds to maximize collections.

Report Unclaimed Property

The Clerk did not escheat unclaimed property totaling \$393 as required by Section 55-210.26:1 of the Code of Virginia. We recommend the Clerk remit these funds to the Division of Unclaimed Property 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: alh

cc: The Honorable Marvin H. Dunkum, Judge
Donna O. Ennis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia