



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 8, 2019

The Honorable Gordon F. Saunders  
Chief Judge  
County of Bath General District Court  
20 S. Randolph Street, Suite 200  
Lexington, VA 24450

The Honorable Laura L. Dascher  
Chief Judge  
County of Bath Juvenile and Domestic Relations District Court  
P. O. Box 139  
Covington, VA 24426

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Bath  
Judicial District: Twenty-Fifth

We are performing a statewide audit of the Combined 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**

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs of \$254, 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 Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

The Honorable Gordon F. Saunders  
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**Promptly Disburse Liabilities**

**Repeat:** Yes (first issued in fiscal year 2017 audit)

The Clerk does not disburse liabilities promptly. As of the audit, the Clerk was holding \$106 in outstanding disbursements that should have been escheated or otherwise disbursed. The Clerk should review the status of all liability accounts and disburse or escheat them as applicable.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable William Harrison Cleaveland, Judge  
The Honorable Paul A. Tucker, Judge  
Mikayo Curtis, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia