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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 31, 2019

The Honorable Colleen K. Killilea
Chief Judge
County of Mathews General District Court
P. O. Box 169
Saluda, VA 23149

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Mathews
Judicial District: Ninth

We are performing a statewide audit of the 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

Repeat: Yes (first issued in 2018)

The former Clerk did not participate in the Virginia Department of Taxation tax set-off program during the audit period because she did not have a certified user, other than herself, to process the payments during her extended absence. Lack of participation in the program greatly undermines the Court's ability to collect unpaid fines and costs and resulted in a total loss of \$2,093 to the locality and the Commonwealth.

The current Clerk should ensure there is more than one certified user in her office to maximize collections through the tax set off process, as required by the Code of Virginia.

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Reconcile Bank Account

Repeat: No

The former Clerk did not reconcile her bank account from January 2018 through June 2018. 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 current Clerk has been able to reconcile the account with the assistance of the Office of the Executive Secretary, Supreme Court of Virginia, and should continue to perform monthly bank reconciliations upon receiving the bank statements and resolve all reconciling items timely as required by the financial management system user's guide.

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 Stephanie E. Merritt, Judge
Angela Shoe, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia