



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2017

The Honorable Charles H. Warren
Chief Judge
County of Cumberland General District Court
P.O. Box 306 - 911 Madison Street
Boydton, VA 23917

The Honorable Marvin Dunkum
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court
P.O. Box 127
Buckingham, VA 23921

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Cumberland
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:

Participate in the Tax Set-Off Debt Collection Program

The Clerk has not completed the required training to participate in the Virginia Department of Taxation's Set-Off Debt Collection Program. Section 58.1-521 of the Code of Virginia directs that all state agencies and institutions participate in the debt set-off collection program. The Clerk should complete the required training to be able to use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Charles H. Warren, Chief Judge
Marvin Dunkum, Chief Judge
January 25, 2017
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert G. Woodson, Jr., Judge
Jennifer Clayton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia