



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 27, 2012

The Honorable Robert H. Downer, Jr.  
Chief Judge  
County of Orange General District Court  
P. O. Box 2677  
Charlottesville, VA 22902

The Honorable Susan L. Whitlock  
Chief Judge  
County of Orange Juvenile and Domestic Relations District Court  
P. O. Box 452  
Louisa, VA 23093

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Orange  
Judicial District: Sixteenth

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 no matters requiring written communication with court management. We noted certain matters that required management's attention and corrective action. These matters included:

### Request Tax Set Off Refunds

The Clerk did not request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$973 for individuals that owe delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must request tax refunds through TAX's automated accounting system called the Integrated Revenue Management System. The Clerk should request tax set off refunds to maximize collections as required by the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Edward K. Carpenter, Judge  
The Honorable Frank W. Somerville, Judge  
The Honorable Dwight D. Johnson, Judge  
Barbara B. Miller, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia