



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 17, 2015

The Honorable Mayo K. Gravatt
Chief Judge
County of Powhatan General District Court
P.O. Box 280
Dinwiddie, VA 23841

The Honorable Valentine W. Southall Jr.
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court
P. O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Powhatan
Judicial District: Eleventh

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:

Request Tax Set-Off Refunds

The former Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$212 for delinquent court costs and fines, resulting in a potential loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system, the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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Properly Bill and Collect Court Costs

The former Clerk did not provide adequate training and oversight to her staff to ensure that they were properly billing and collecting court costs, resulting in a loss of revenue to the Commonwealth and locality. In 47 cases tested, we noted the following errors.

- In nine cases, we noted errors totaling \$668 in the assessment of court costs.
- In four local cases, the Commonwealth instead of the locality was billed for \$480 in court appointed attorney fees.
- In three cases appealed or certified to the Circuit Court, district court costs were not properly documented. Since the Circuit Court cannot assess costs not documented by the district court, this resulted in a loss of revenue of \$438.
- In one case, supporting documentation could not be located to allow us to determine whether or not the court appointed attorney fee was assessed appropriately.

The acting Clerk should work with her staff to ensure they understand billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Robert B. Beasley, Jr., Judge
Lisa G. Coleman, Acting Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia