



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 9, 2017

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

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

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Bath
Judicial District: Twenty-fifth

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 Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds totaling \$179 for delinquent court fines and costs 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 Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

The Honorable Gordon Saunders, Chief Judge
The Honorable Laura Dascher, Chief Judge
February 9, 2017
Page Two

Properly Bill and Collect Court Appointed Attorney Fees

The Clerk and her staff did not properly bill and collect court appointed attorney fees. In two of 20 cases tested, the Clerk incorrectly billed the Commonwealth, instead of the locality, for \$240 in court appointed attorney fees related to local cases. The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect attorney fees in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Mikayo Curtis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia