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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 1, 2014

The Honorable Ricardo Rigual
Chief Judge
County of Spotsylvania General District Court
P.O. Box 339
Spotsylvania, VA 22553-0339

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Spotsylvania
Judicial District: Fifteenth

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:

Assign Sufficient Personnel

In order to intercept tax refunds from individuals who owe court fines and costs, the court must have someone certified to use the Virginia Department of Taxation's Integrated Revenue Management System. At this time, only one of the Clerk's employees has this certification and, in her absence, these funds cannot be collected. We recommend the Clerk have another employee obtain the necessary certification.

Escheat Unclaimed Property

As a result of the extended absence of a staff member, the Clerk did not escheat unclaimed property totaling \$2,900 as required by Section 55-210.26:1 of the Code of Virginia. We recommend the Clerk remit these funds to the Division of Unclaimed Property and ensure someone reviews all liabilities annually for possible escheatment.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Kyra Lynn Bullock, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia