



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

October 22, 2010

The Honorable Elizabeth S. Wills
Chief Judge
County of Wise Juvenile and Domestic Relations Court
P. O. Box 2320
Wise, VA 24293

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Wise
Judicial District: Thirtieth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$200 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 Section 58.1-524 (A) of the Code of Virginia.

Properly Purchase Consumable Goods

The Clerk does not purchase toner in accordance with the Purchasing Manual. The Clerk always orders toner through a local vendor even if the vendor has to split the invoice to remain under the Supreme Court's guidelines of \$100 per day of purchases.

This process circumvents the requirement of ordering bulk items through the Executive Office of the Supreme Court of Virginia. We recommend the Clerk follow the purchasing requirements as outlined in the Purchasing Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: V. Jane Dorton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia