



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2016

The Honorable Stephen D. Bloom
Chief Judge
County of Prince George General District Court
315 South Main Street
Emporia, VA 23847

The Honorable Carson E. Saunders, Jr.
Chief Judge
County of Prince George Juvenile and Domestic Relations District Court
315 South Main Street
Emporia, VA 23847

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Prince George
Judicial District: Sixth

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 setoff of refunds for delinquent court costs and fines totaling \$1,060, 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.

Stephen D. Bloom, Chief Judge
Carson E. Saunders, Jr., Chief Judge
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Bruce A. Clark, Judge
The Honorable H. Lee Townsend, III, Judge
The Honorable Jacqueline R. Waymack, Judge
Denise Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia