



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 7, 2010

The Honorable Gordon A. Wilkins  
Chief Judge  
County of Stafford General District Court  
P. O. Box 688  
Montross, VA 22520

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Stafford  
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:

#### Report Unpaid Court Debt to the Department of Taxation's Debt Set-Off Program

The Clerk did not respond to the Department of Taxation when they notified the Court that there was a refund for someone who owed delinquent fines and costs to the court, and therefore the court lost \$358.19. The Department of Taxation's Integrated Revenue Management System (IRMS) requires that the Clerk respond to notification of intercepted refunds. The Clerk should make every effort to respond to the Department of Taxation when the court gets notification of money held under the Tax Set-Off Collection program.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Sarah L. Deneke, Judge  
The Honorable Frank L. Benser, Judge  
Nicole B. McGuire, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia