



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 27, 2015

The Honorable J. Gregory Mooney  
Chief Judge  
County of Rockbridge General District Court  
P.O. Box 139  
Covington, VA 24426

Audit Period: July 1, 2013 through June 30, 2014  
Court System: County of Rockbridge  
Judicial District: Twenty-fifth

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:

## **Request Tax Set-Off Refunds**

The Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax set-off of refunds totaling \$726 for delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system called 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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Gordon F. Saunders, Judge  
Marilyn H. McCurdy, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia