



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 9, 2024

The Honorable Marcus McClung  
Chief Judge  
County of Lee Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of Lee  
Judicial District: Thirtieth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 the following matter requiring management's attention and corrective action.

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

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court fines and costs totaling \$2,055, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for setoff of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Marcus McClung, Chief Judge

December 9, 2024

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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH/clj

cc: The Honorable Kimberly M. Jenkins, Judge  
The Honorable Elizabeth Wills, Judge  
Amy Graley, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia