



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 26, 2021

The Honorable Deborah C. Walsh  
Chief Judge  
County of Fauquier General District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Fauquier  
Judicial District: Twentieth

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 requiring management's attention and corrective action. These matters include the following:

## **Properly Bill and Collect Court Fines and Costs**

**Repeat: No**

The Clerk and her staff did not properly bill and collect court fines and costs. In seven of 33 cases tested (21%), we noted the following:

- Costs of \$1,237 were not certified to the Circuit Court for five cases.
- In two cases, fines and costs of \$990 were miscoded as local instead of Commonwealth.
- Defendants in two cases were overcharged \$155 in costs.
- In two cases, defendants were not charged costs of \$145.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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**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 costs and fines totaling \$13,174, 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 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 Clerk and her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc:

Ashley Gatchell Boteler, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia