



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 30, 2023

The Honorable Gino W. Williams
Chief Judge
County of Wythe General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Wythe
Judicial District: Twenty-Seventh

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 the following matter requiring management's attention and corrective action.

Promptly Allocate Tax Set-Off Revenues

Repeat: No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding \$3,089 in tax refunds that should have been allocated to defendants' accounts. The oversight is the result of the Clerk not properly reviewing the general ledger and, therefore, was unaware of the balance in the tax set-off account.

Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, Clerks record tax set-off collections in one general ledger account. The Clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual.

The Clerk should allocate the amount noted during the audit and, going forward, should review the general ledger each month to identify accounts, like the tax set-off account, requiring action and make the necessary adjustments and corrections.

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

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cc: The Honorable Erin J. DeHart, Judge
The Honorable Gerald Mabe, Judge
Vicki E. Tate, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia