



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 16, 2022

The Honorable Calvin S. Spencer, Jr.  
Chief Judge  
County of Buckingham General District Court

The Honorable Marvin H. Dunkum  
Chief Judge  
County of Buckingham Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Buckingham  
Judicial District: Tenth

We are performing a statewide audit of the Combined 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 of \$120 to defendants' accounts for five months. 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. When Clerks receive these funds, they are receipted into 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.

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The Clerk has since distributed the amount noted during the audit. Going forward, the Clerk 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. In addition, the Clerk should ensure that tax set-off revenues are receipted and allocated timely.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Jody H. Fariss, Judge  
Dana L. Franklin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia