



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 14, 2022

The Honorable Georgia K. Sutton
Chief Judge
County of Stafford Juvenile and Domestic Relations District Court

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

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 matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (First issued for fiscal year 2020)

The Clerk and his staff did not properly bill and collect court costs. In 13 of 26 cases tested (50%), we noted the following errors.

- The Clerk did not charge defendants in ten cases for a total of \$1,210 in court costs.
- For one local case, the Clerk submitted to the Commonwealth for payment instead of the locality, an invoice for \$120 in attorney fees.
- The Clerk overcharged defendants in two cases a total of \$43.

The Clerk and his staff should correct the specific cases noted above and institute a more diligent 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 fines and costs totaling \$745, 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 as required by the Code of Virginia to maximize collections.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Julian W. Johnson, Judge
The Honorable Andrea M. Stewart, Judge
The Honorable Marcel D. Jones, Judge
James B. Thompson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia