



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 30, 2021

The Honorable Alfred W. Bates, III
Chief Judge
City of Suffolk General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Suffolk
Judicial District: Fifth

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.

We did not perform audit work related to the prior audit findings entitled "Properly Bill and Collect Court Costs" and "Reconcile Bank Account," because the Clerk was in the process of implementing corrective action during our audit period. We will follow up on these findings during our next audit.

During our review, we noted certain matters requiring management's attention and corrective action. These matters include the following:

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 \$4,619, 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.

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

Staci A. Henshaw
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SAH:vks

cc: The Honorable Nicole A. Belote, Judge
Deborah J Gardner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia