



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 25, 2021

The Honorable Linda Schorsch Jones
Chief Judge
City of Staunton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: City of Staunton
Judicial District: Twenty-fifth

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 certain matters that required management's attention and corrective action. These matters include the following:

Request and Allocate 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 of \$146, resulting in a loss of revenue to the Commonwealth and locality. In addition, at June 30, 2020, the Clerk was holding \$3,855 in tax refunds that should have been allocated to defendants' accounts.

A court must submit claims for set-off of tax refunds through Taxation's automated accounting system and the Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia. Upon receipt of the tax set-off funds, the Clerk should immediately allocate the amounts to the individual defendants' accounts.

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

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SAH:vks

cc: The Honorable Susan Read, Judge
Teresa Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia