



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 27, 2023

The Honorable Alfred W. Bates
Chief Judge
County of Southampton General District Court

The Honorable James E. Wiser
Chief Judge
County of Southampton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Southampton
Judicial District: Fifth

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 matters requiring management's attention and corrective action.

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 \$8,494, 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.

The Honorable Alfred W. Bates
The Honorable James E. Wiser
February 27, 2023
Page Two

Promptly Delete System Access

Repeat: No

The Clerk did not delete the system access for one former employee for 12 months following the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH:vks

cc: The Honorable Nicole Belote, Judge
The Honorable Helivi Holland, Judge
Belinda Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Southampton Combined District Court
For the period July 1, 2021 through June 30, 2022
Distribution List
Mailed 4/5/23 vks

The Honorable Alfred W. Bates
Chief Judge
County of Southampton General District Court
abates@vacourts.gov

The Honorable James E. Wiser
Chief Judge
County of Southampton Juvenile and Domestic Relations District Court
jwiser@vacourts.gov

Belinda Jones
Clerk of the Court
County of Southampton
bjones@vacourts.gov

The Honorable Nicole Belote, Judge
County of Southampton Combined District Court
nbelote@vacourts.gov

The Honorable Helivi Holland, Judge
County of Southampton Combined District Court
hholland@vacourts.gov

Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
pdelosh@vacourts.gov