



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 14, 2022

The Honorable Robin L. Robb  
Chief Judge  
County of Arlington Juvenile and Domestic Relations District Court

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

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.

## **Promptly Deposit Collections**

**Repeat:** No

The Clerk did not promptly deposit court collections for 11 of 81 days tested (14%) during the audit period, with delays between one and three days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

## **Request Tax Set-Off Refunds**

**Repeat:** No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$416, 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 Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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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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cc: The Honorable W. Michael Chick, Jr., Judge  
Ronikka Lartey, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia