



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  
County of Augusta Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Augusta  
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 \$395, resulting in a loss of revenue to the Commonwealth and locality. In addition, at June 30, 2020, the Clerk was holding \$4,181 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.

Linda Schorsch Jones, Chief Judge

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Page Two

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

Staci A. Henshaw  
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SAH: clj

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