



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 11, 2018

The Honorable R. Frances O'Brien  
Chief Judge  
City of Falls Church General District Court  
1425 North Courthouse Road  
Arlington, VA 22201

The Honorable George Varoutsos  
Chief Judge  
City of Falls Church Juvenile and Domestic Relations District Court  
1425 North Courthouse Road  
Arlington, VA 22201

Audit Period: July 1, 2016 through June 30, 2017  
Court System: City of Falls Church  
Judicial District: Seventeenth

We are performing a statewide audit of the Combined 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. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

### **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 \$462, 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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Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Thomas J. Kelley, Jr., Judge  
The Honorable Richard J. McCue, Judge  
The Honorable Robin L. Robb, Judge  
Lekha L. Lamma, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia