



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 26, 2024

The Honorable Claiborne H. Stokes, Jr.  
Chief Judge  
County of Goochland General District Court

The Honorable Deborah S. Tinsley  
Chief Judge  
County of Goochland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Goochland  
Judicial District: Sixteenth

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 matter 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 \$16,065, resulting in a loss of revenue to the Commonwealth and locality. Section 58.1-521 of the Code of Virginia requires that all courts use the tax set-off program to collect unpaid fines and costs. Courts must submit claims for setoff 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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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw  
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LJH:vks

cc: Dianne H. White, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia