



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 5, 2024

The Honorable Calvin S. Spencer, Jr.  
Chief Judge  
County of Charlotte General District Court

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

We are performing a statewide audit of the 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 the following matter requiring management's attention and corrective action.

### **Promptly Allocate Tax Set-Off Revenues**

Repeat: No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding \$1,172 in tax refunds that should have been allocated to defendants' accounts in July 2022. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, clerks record tax set-off collections in one general ledger account. The clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and ensure appropriate collection activity and interest accrual. The Clerk should allocate the amount noted during the audit and, going forward, should allocate tax set-off collections immediately upon receipt.

Calvin S. Spencer, Jr., Chief Judge

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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: clj

cc: Shannon D. Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia