



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 3, 2022

The Honorable Elbert D. Mumphery
Chief Judge
County of Prince George General District Court

The Honorable Jacqueline R. Waymack
Chief Judge
County of Prince George Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Prince George
Judicial District: Sixth

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 \$7,549, 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.

We did not perform complete audit work related to the prior audit finding entitled "Properly Bill and Collect Court Costs" because the Clerk was in the process of implementing corrective action during our audit period. We will follow up on this finding during our next audit.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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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: The Honorable Bruce A. Clark Jr., Judge
The Honorable Christopher B. Ackerman, Judge
The Honorable Wallace W. Brittle Jr., Judge
The Honorable Lyndia R. Ramsey, Judge
Denise R. Covington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia