



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 1, 2018

The Honorable Alfred W. Bates, III  
Chief Judge  
City of Franklin General District Court  
150 North Main Street  
Suffolk, VA 23439

The Honorable James E. Wiser  
Chief Judge  
City of Franklin Juvenile and Domestic Relations District Court  
150 N. Main Street 2nd Floor  
Suffolk, VA 23414

Audit Period: July 1, 2017 through June 30, 2018  
Court System: City of Franklin  
Judicial District: Fifth

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 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 setoff of refunds for delinquent court costs and fines totaling \$1,616, 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.

Alfred W. Bates, III, Chief Judge  
James E. Wiser, Chief Judge  
November 1, 2018  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Parker Councill, Judge  
The Honorable Stan D. Clark, Judge  
Mariah Belcher, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia