



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 9, 2025

The Honorable Mara M. Matthews
Chief Judge
County of King William Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of King William
Judicial District: Ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 former 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 \$682, 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 set-off of tax refunds through Taxation's automated accounting system. The current Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Mara M. Matthews, Chief Judge

June 9, 2025

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

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LH/clj

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