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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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February 1, 2023

The Honorable Deborah C. Walsh
Chief Judge
County of Fauquier General District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Fauquier
Judicial District: Twentieth

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 matters requiring management's attention and corrective action.

Request Tax Set-Off Refunds

Repeat: Yes (First issued in fiscal year 2020)

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 \$43,895, 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.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued fiscal year 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In 25 of 53 cases tested (47%), we noted the following errors:

- The Clerk overcharged defendants in two cases a total of \$2,945.
- For 12 cases, the Clerk did not bill the locality for \$1,440 in public defender fees.
- The Clerk did not charge defendants in nine cases for a total of \$1,365.
- The Clerk did not certify costs of \$931 to the Circuit Court in two cases.
- The Clerk miscoded in the financial system fines and costs of \$320 in one case as local instead of Commonwealth.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Establish Billing Procedures

Repeat: Yes (First issued in fiscal year 2021)

The Clerk does not have procedures for billing the locality for court-appointed attorney and public defender fees. When a public defender or court appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. The Clerk should establish appropriate procedures to bill the locality, when applicable, for public defender and court appointed attorney fees.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this letter.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Jessica H. Foster, Judge
Whitney D. Thornton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia