Commonwealth of Virginia

Auditor of Public Accounts

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Auditor of Public Accounts

P.O. Box 1295
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August 31, 2026

The Honorable Cela Burge
Chief Judge
County of Northampton Juvenile and Domestic Relations District Court

Review Period:	July 1, 2024, through June 30, 2025
Court System:	County of Northampton
Judicial District:	Thirty-second (2A)

We have reviewed the financial operations for the Juvenile and Domestic Relations District Court Clerk's office for the County of Northampton for the period noted above. Our primary objectives were to evaluate the Clerk's internal controls related to financial operations, verify the remittance of Commonwealth collections, and ensure the propriety of financial activity and account balances.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a limited control review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Maintain Access to the Revenue Management System
Repeat: No

The Clerk did not participate in the Virginia Department of Taxation's (Taxation's) Tax Set-Off program during the audit period due to a lapse in access to the Commonwealth's revenue management system. 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, and both the Supreme Court of Virginia and Taxation have developed processes for accessing the automated system. Lack of participation greatly undermines the Court's ability to collect unpaid fees, fines, and other costs, and results in a loss of revenues to both the local government and the Commonwealth of Virginia.

The Clerk should immediately regain access to the revenue management system so that she can participate in the Tax Set-Off Program and make every effort to assist in the collections of fees, fines, and other costs as required by the Code of Virginia.

Escheat Unclaimed Property
Repeat: No

The Clerk did not report and remit unclaimed property and restitution as required by § 55.1-2524 and § 19.2-305.1(I) of the Code of Virginia. At the end of the audit period, the Clerk was holding $158 in unclaimed funds. The Clerk should escheat these funds to the Virginia Department of the Treasury Division of Unclaimed Property and the Criminal Injuries Compensation Fund and, going forward, should annually report and remit all unclaimed funds as required by the Code of Virginia.

Update Payment Plan Policy
Repeat: No

The Clerk has not updated the court's official payment plan policy in the Clerk's office or on the court's website, as required by § 19.2-354 of the Code of Virginia. Posting this information ensures that defendants are aware of the court's payment plan policies and aids in maximizing collection efforts. The Clerk should update the court's approved payment plan in accordance with the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: Francine Williams, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia