



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2025

The Honorable Lyndia P. Ramsey
Chief Judge
City of Emporia General District Court

The Honorable Jacqueline Waymack
Chief Judge
City of Emporia Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Emporia
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 \$5,461, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for setoff 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.

The Clerk has taken corrective action to remediate the findings that we reported in the previous audit.

Lyndia P. Ramsey, Chief Judge
Jacqueline Waymack, Chief Judge
January 9, 2025
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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

LH/clj

cc: The Honorable Christopher Ackerman, Judge
The Honorable Robert Fierro, Judge
Janell Wilson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia