



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 29, 2023

The Honorable Richard S. Buddington, Jr.  
Chief Judge  
City of Bristol Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Bristol  
Judicial District: Twenty-Eighth

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 and Allocate 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 of \$262, resulting in a loss of revenue to the Commonwealth and locality. In addition, as of June 30, 2022, the Clerk was holding \$352 in tax refunds that should have been allocated to defendants' receivable accounts.

The current Clerk should submit claims for tax refunds through Taxation's automated accounting system and, upon receipt of the funds, should immediately allocate the amounts to the defendants' accounts. The Clerk should use the tax set-off process as required by the Code of Virginia to maximize collections.

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

Staci A. Henshaw  
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LJH:vks

cc: The Honorable Florence A. Powell, Judge  
The Honorable Joseph B. Lyle, Judge  
Penny Fuqua, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia