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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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April 21, 2021

The Honorable Jason S. Rucker
Chief Judge
County of Arlington General District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Arlington
Judicial District: Seventeenth

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 certain matters requiring management's attention and corrective action. These matters include the following:

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account for a period of ten months, beginning June 2020. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

Properly Bill and Collect Attorney Fees

Repeat: No

The Clerk and his staff did not properly bill and collect attorney fees. In 18 of 23 cases tested (78%), we noted the following errors:

- Defendants in 14 cases were charged \$3,890 in attorney fees without the requisite approved invoices or timesheets.

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- For one case, the locality was erroneously billed \$120 for attorney fees.
- Attorney invoices in three cases, totaling \$360, were erroneously submitted to the Commonwealth for payment instead of the locality.

The Clerk should correct the cases noted above and implement appropriate review procedures to ensure the proper billing and collection of attorney fees.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable R. Frances O'Brien, Judge
The Honorable Daniel T. Lopez, Judge
Brian P. Henshaw, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia