



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 10, 2023

The Honorable Pamela Brooks
Chief Judge
County of Loudoun Juvenile and Domestic Relations District Court

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

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 matters requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: Yes (first issued in fiscal year 2018 for court and 2021 for current clerk)

The Clerk and her staff did not properly bill and collect court costs. In 8 of 44 cases tested (18%), we noted the following errors:

- The Clerk did not charge defendants in seven cases a total of \$1,792 in court costs.
- The Clerk did not certify \$120 in attorney costs for one appealed case to the Circuit Court.

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.

Pamela Brooks, Chief Judge

February 10, 2023

Page Two

Promptly Deposit Collections

Repeat: Yes (First issued in fiscal year 2021)

The Clerk did not promptly deposit court collections for eight of 84 days tested (10%) during the audit period, with delays between one and four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the financial accounting system user's guide.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is 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 Avelina Jacob, Judge
Christina Cappello Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia