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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 29, 2016

The Honorable J. Gregory Ashwell
Chief Judge
County of Fauquier General District Court
6 Court Street
Warrenton, VA 20186-3299

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Fauquier
Judicial District: Twentieth

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 that required management's attention and corrective action. These matters included:

Reconcile Bank Account (Repeat Finding)

The Clerk did not reconcile the court's bank account during the audit period. 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 Court Costs and Fees (Repeat Finding)

The Clerk and her staff did not properly bill and collect court costs and fees. In seven of 48 cases tested, we noted the following errors.

- The clerk did not bill the defendants for \$181 in attorney fees and \$242 in court costs, resulting in a loss of revenue to the Commonwealth and Locality.

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- A total of \$240 in attorney fees paid by the Office of the Executive Secretary of the Supreme Court of Virginia could not be substantiated due to lack of appropriate documentation.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing, collection and record retention requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Erica Ashley Gatchell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia