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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 6, 2025

The Honorable Robin L. Robb Kendrick
Chief Judge
County of Arlington Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Arlington
Judicial District: Seventeenth

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.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account between May 2024 and August 2024. 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 Accounting System User's Guide.

Properly Assess and Bill Court Fines and Costs

Repeat: Yes (First issued in 2023 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In nine of 45 (20%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in seven cases a total of \$1,393 in court costs.

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- In one case the Clerk overcharged the defendant \$120 in court costs.
- The Clerk miscoded a fine of \$100 in one case in the financial system as Commonwealth instead of local.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable W. Michael Chick, Jr., Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia