Commonwealth of Virginia
Auditor of Public Accounts

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June 18, 2026

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

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Arlington
Judicial District: Seventeenth

We have reviewed the financial operations for the Juvenile and Domestic Relations District Court Clerk's office for the County of Arlington for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate and test the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review for each of the Commonwealth's district courts. A comprehensive review involves procedures designed to review, in detail, areas such as receipts, disbursements, system access security, accounts receivable, and liability management. A limited control review involves the evaluation of the Clerk's responses to an internal control questionnaire; general ledger, system access, and reconciliation review; evaluation of significant variances in collections from the prior year; and some limited procedures related to the assessment of fines and collection of receivables. We perform limited control reviews on courts that we consider to be low risk based on the results of previous reviews and an overall assessment of the individual court environment, with no more than two consecutive limited control reviews in a three-year period. For this locality, we performed a comprehensive review for the year ended June 30, 2025.

Management is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matters involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Promptly Allocate Tax Set-Off Revenues
Repeat: No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding $673 in tax refunds that she should have allocated to defendants' accounts. The Clerk held the funds for six months before making the allocation. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, clerks record tax set-off collections in one general ledger account. The clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual. The Clerk should allocate the amount noted during the audit, and, going forward, should allocate tax setoff collections immediately upon receipt.

Disburse Funds Timely
Repeat: No

The Clerk did not disburse funds timely during the audit period. The Clerk did not disburse local revenue collected in May and June until September and delayed the disbursement of collection fees for up to seven months. The Clerk should disburse collection fees each week as required by the Financial Accounting System User's Guide and local revenue in accordance with §16.1-69.48 of the Code of Virginia.

Properly Document Manual Receipt Usage
Repeat: No

The former Clerk did not properly document manual receipt usage. For nine of ten (90%) manual receipts tested, we were not able to determine if the funds were recorded in the court's financial system, either because the receipt did not contain sufficient information or the receipt was missing from the receipt book. The Clerk should closely monitor and control manual receipts as they pose an increased risk for fraudulent activity.

The current Clerk should complete manual receipts in their entirety, maintain copies of manual receipts issued in the receipt book, and record transactions in the financial accounting system as soon as possible after the transaction occurs to better safeguard funds collected and ensure all transactions are properly recorded.

The Clerk has taken corrective action to remediate the findings that we communicated in our previous report. We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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