



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 25, 2017

The Honorable Pamela L. Brooks
Chief Judge
County of Loudoun Juvenile and Domestic Relations District Court
18 East Market Street
Leesburg, VA 20176

Audit Period: July 1, 2015 through June 30, 2016
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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Fines and Costs

The Clerk and her staff did not properly bill and collect court costs. In 15 of 36 cases tested, we noted the following errors.

- In ten cases, defendants were not billed a total of \$1,179 in court costs, resulting in a loss of revenue to the Commonwealth and Locality.
- In seven cases, defendants were overcharged a total of \$406 in court costs.
- In one case, a \$50 state fine was miscoded as local.
- In one appealed case, the \$120 Public Defender fee was not certified to the Circuit Court as required.

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The Clerk and her staff should correct the specific cases noted above, and establish a 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 Code of Virginia.

Promptly Disburse Liabilities

The Clerk does not disburse liabilities promptly. As of April 2017, the Clerk was holding \$2,007 in escrow that should have been disbursed. The Clerk should review the status of all liability accounts and disburse or escheat them as applicable.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Avelina S. Jacob, Judge
Evamari Bates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia