



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2016

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, 2014 through June 30, 2015
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:

Promptly Deposit Collections

The Clerk did not promptly deposit court collections. In one of 12 months tested, deposits in excess of \$16,000 were made up to three (3) days late. Delaying bank deposits increases the risk of loss of funds. The Clerk should make bank deposits daily as required by the Financial Management System User's Guide.

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
The Honorable Jonathan S. Lynn, Judge
Evamari Bates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia