



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 3, 2023

The Honorable Pamela Brooks
Chief Judge
County of Fauquier Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Fauquier
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 the following matters requiring management's attention and corrective action.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 19 of 81 days tested (23%) during the audit period, with delays between one and four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Establish Billing Procedures

Repeat: No

The Clerk does not have procedures for billing the locality for court-appointed attorney and public defender fees. When a public defender or court-appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. The Clerk should establish appropriate procedures to bill the locality, when applicable, for public defender and court-appointed attorney fees.

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The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Melissa N. Cupp, Judge
Ashley Settle, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia