



Commonwealth of Virginia

Auditor of Public Accounts

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August 28, 2026

The Honorable Thomas Sotelo
Chief Judge
County of Fairfax Juvenile and Domestic Relations District Court

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

We have reviewed the financial operations for the Juvenile and Domestic Relations District Court Clerk's office for the County of Fairfax 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 matter 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.

Properly Manage System Access

Repeat: Yes (First issued in fiscal year 2023)

The Clerk did not properly manage access to the court's automated systems. In 15 of 74 (20%) users tested we noted the following deficiencies.

- Twelve system users had access roles that do not align with their job responsibilities.
- Two individuals were identified as non-court employees with employee level access.
- One terminated employee still has access to the courts' automated systems.

Having unauthorized individuals with access to the court's automated information system or having an individual with inappropriate access could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated systems. The Clerk should review the current access levels and make revisions as necessary. Going forward, the Clerk should review system access at least once a year to ensure the level of access of all system users is commensurate with their job duties and immediately delete access upon termination.

The Clerk has taken corrective action to remediate the finding that we communicated in our previous report that is not repeated in this 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

LH/vks

cc: The Honorable Todd Petit, Judge
The Honorable Maha-Rebekah Abejuela, Judge
The Honorable Melinda Vanlowe, Judge
The Honorable Melissa Cardoce, Judge
The Honorable Divani Nadaraja, Judge
The Honorable Razan Fayez, Judge
The Honorable Michael Sprano, Judge
Kristi Smith, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia