



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 5, 2021

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

Audit Period: July 1, 2019, through June 30, 2020
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 certain matters that required management's attention and corrective action. These matters include:

Properly Bill and Collect Court Costs

Repeat: No

The former Clerk and her staff did not properly bill and collect court costs. In five of 27 cases tested (19%), we noted that costs were either not charged or charged incorrectly, resulting in Commonwealth losses of \$468, locality losses of \$10, and defendants being overcharged \$350. The current Clerk should correct the specific cases noted during the audit and should 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 the Code of Virginia.

Reconcile Bank Account

Repeat: No

The former Clerk did not reconcile the court's bank account from June 2020 to September 2020. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The current Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

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

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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