



Commonwealth of Virginia

Auditor of Public Accounts

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Auditor of Public Accounts

P.O. Box 1295
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January 7, 2026

The Honorable Carlos Flores-Laboy
Chief Judge
County of Prince William Juvenile and Domestic Relations District Court

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Prince William
Judicial District: Thirty-first

We have reviewed the financial operations for the Juvenile and Domestic Relations District Court Clerk's office for the County of Prince William for the period noted above. Our primary objectives were to evaluate the Clerk's internal controls related to financial operations, verify the remittance of Commonwealth collections, and ensure the propriety of financial activity and account balances.

Annually, we use a risk-based approach to perform either a comprehensive or limited control review 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 limited control 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.

Carlos Flores-Laboy, Chief Judge

January 7, 2026

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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 Assess and Bill Court Fines and Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In three of ten (30%) cases tested, we noted the following errors.

- The Clerk did not charge the defendant in one case \$150 in court costs.
- In two cases, the Clerk miscoded in the financial system fines and costs totaling \$350 as local instead of Commonwealth.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court fines and costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court fines and costs in accordance with the Code of Virginia.

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

LJH/vks

cc: The Honorable D. Scott Bailey, Judge
The Honorable Jacqueline Lucas, Judge
The Honorable Katherine McCollam, Judge
The Honorable Kiah Spinks, Judge
The Honorable Susan Butler, Judge
Monica Burnett, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia