



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 21, 2025

The Honorable Thomas K. Cullen
Chief Judge
City of Alexandria Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Alexandria
Judicial District: Eighteenth

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 matter requiring management's attention and corrective action.

Properly Monitor and Disburse Liabilities

Repeat: No

The Clerk does not properly monitor and disburse court liabilities. The Clerk is currently holding \$490 in juvenile appeal bonds that she should have remitted to the Circuit Court with the corresponding appealed cases. The Clerk should remit the amounts noted and, going forward, should monitor and disburse liabilities monthly as recommended by the Financial Accounting System User's Guide.

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 Sean A. Sherlock, Judge
Kathryn Turner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia