



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 R. Frances O'Brien
Chief Judge
City of Falls Church General District Court

The Honorable Robin L. Robb Kendrick
Chief Judge
City of Falls Church Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Falls Church
Judicial District: Seventeenth

We are performing a statewide audit of the Combined 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.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 12 of 57 (21%) days tested during the audit period, with delays between one and two 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.

R. Frances O'Brien, Chief Judge
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The Clerk has taken corrective action to remediate the finding that we reported in the previous audit.

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 Jason S. Rucker, Judge
The Honorable Cari Michele Steele, Judge
The Honorable W. Michael Chick, Jr., Judge
Shana Gooden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia