



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 26, 2019

The Honorable J. Frank Buttery, Jr.  
Chief Judge  
County of Loudoun General District Court  
18 E. Market Street  
Leesburg, VA 20176

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Loudoun  
Judicial District: Twentieth

We are performing a statewide audit of the General 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 included:

## **Update Individual Receivable Accounts**

Repeat: No

The Clerk does not update and remove accounts, when applicable, from administrative review status. The Clerk placed 108 accounts in administrative review status to pause collections of unpaid fines and costs when defendants requested a motion to rehear their case, and did not remove them from this status when the motion to rehear was concluded. Not updating and removing accounts may stop or delay required notifications of convictions to the Central Criminal Records Exchange, of delinquent accounts to collections agents, the Department of Taxation's Tax Set-Off Program, and the Department of Motor Vehicles.

The Clerk should update the individual accounts noted above, and review and take appropriate and timely action on all accounts in administrative review status as required by the court's financial system user's guide.

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Page 2

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Deborah C. Welsh, Judge  
The Honorable Dean S. Worcester, Judge  
The Honorable J. Gregory Ashwell, Judge  
Tammy Hummer Dinterman, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia