



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 13, 2024

The Honorable Pamela L. Brooks
Chief Judge
County of Loudoun Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Loudoun
Judicial District: Twentieth

We are performing a statewide audit of the Juvenile and Domestic Relations District Court. 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 Assess and Bill Court Fines

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court fines. In three of ten (30%) cases tested, the Clerk miscoded in the financial system court fines totaling \$600 as Commonwealth instead of local. The amount noted is 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 her staff should correct the specific cases noted, seek additional training in the billing and collection of court fines, 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 in accordance with the Code of Virginia.

Pamela L. Brooks, Chief Judge

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

Staci A. Henshaw

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LH/clj

cc: The Honorable Rachel D. Robinson, Judge
The Honorable Charles Francis Koehler, Jr., Judge
Christina Cappello Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia