



Commonwealth of Virginia

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February 22, 2011

The Honorable Thomas P. Mann
Chief Judge
County of Fairfax Juvenile and Domestic Relations Court
4110 Chain Bridge Road
Fairfax, VA 22030-4020

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Fairfax
Judicial District: Nineteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 audit, we noted several internal control and other matters affecting court operations that require the attention of the Chief Judges of Virginia and the Office of the Executive Secretary of the Supreme Court of Virginia. The court has experienced significant turnover in management during the audit period, including two Clerks and a Financial Analyst. The current acting Clerk was a deputy clerk within the office, prior to assuming these duties. We noted the following internal control weaknesses.

- The court did not issue receipts the same day it received funds from the magistrates totaling \$6,500 in seven cash bonds, but took up to 30 days to issue the receipts.
- The former Clerk did not delete previous employees' access to the court's automated information system.
- The court did not have anyone able to request the Virginia Department of Taxation hold tax set-off refunds for individuals that owe delinquent court costs and fines.
- The court did not maintain a separation of duties between individuals who prepared checks and those who signed them.
- In 19 of 26 cases tested, the court did not maintain waivers, timesheets, or lists of allowances for court-appointed attorneys.

We recommend the Chief Judge review the audit findings and work with the Office of the Executive Secretary of the Supreme Court of Virginia to develop a training plan for the current acting Clerk and her staff. Without proper training, we believe the Clerk increases her risk of accounting and other bookkeeping