

**CLERK OF THE
JUVENILE AND DOMESTIC RELATIONS COURT
OF THE
COUNTY OF ARLINGTON**

**REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008**





Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

Walter J. Kucharski, Auditor

April 9, 2009

The Honorable Esther Wiggins Lyles
Chief Judge
County of Arlington Juvenile and
Domestic Relations District Court
1425 North Courthouse Rd. Suite 4100
Arlington, VA 22201

Audit Period: October 1, 2007 through December 31, 2008
Court System: County of Arlington

We have audited the cash receipts and disbursements of the Clerk of the Juvenile and Domestic Relations Court for this locality. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK: kmk

cc: The Honorable George D. Varoutsos, Judge
Amy K. Burnham, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls and Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

Properly Assess Fines and Costs On Cases

The Clerk needs to improve procedures for assessing fines and costs on criminal cases. We found the following:

- In seven cases tested, the Clerk assessed public defender fees without a timesheet, resulting in an over-charge to the Commonwealth totaling \$824.
- In two cases tested, the Clerk inappropriately assessed and collected local fines as Commonwealth revenue resulting in a loss to the locality totaling \$175.

We recommend that clerk correct these errors and appropriately collect and pay either the locality or the Commonwealth. The Clerk should also examine all similar cases and take appropriate action to recover those costs. Finally, the Clerk and the staff should review their procedures for properly assessing costs in accordance with Sections 19.2-163 and 19.2-340 of the Code of Virginia.