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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 1, 2018

The Honorable Pamela L. Brooks  
Chief Judge  
County of Loudoun Juvenile and Domestic Relations District Court  
18 East Market Street  
Leesburg, VA 20176

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Loudoun  
Judicial District: Twentieth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

## **Properly Bill and Collect Court Fines and Costs**

Repeat: Yes

The Clerk did not properly bill and collect court fines and costs. In 21 cases tested, we noted the following errors.

- In three cases, defendants were overcharged costs totaling \$436.
- In two cases, defendants were not charged for a total of \$290 in fines and costs.
- In one case appealed to the Circuit Court, the Public Defender fee of \$120 was not certified.

The Clerk should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines and costs in accordance with Code of Virginia.

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**Request Tax Set-Off Refunds**

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$432, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

**Properly Review General Ledger**

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June 2017 the Clerk was holding \$999 in tax refunds that should have been allocated to defendants' accounts. The Clerk should correct the current errors and going forward should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: The Honorable Avelina S. Jacob, Judge  
Evamari Bates, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia