



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

June 26, 2013

The Honorable Donald P. McDonough  
Chief Judge  
County of Fairfax General District Court  
4110 Chain Bridge Road, Room 210  
Fairfax, VA 22030

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Fairfax  
Judicial District: Nineteenth

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:

#### Appropriately Account for 411 Over/Short Transactions

The Clerk did not use the 411 over/short account appropriately. The Clerk used this account to record counterfeit funds, bank and charge card service fees, and unspecified funds. Unspecified funds represent money paid to the court for which there is no supporting documentation. Account code 411 should be used strictly for cash overages and shortages.

We recommend that the Clerk research the balance in 411 and reclassify any amounts that do not represent overages or shortages. Further, the Clerk should use account code 411 in the manner specified by the Financial Management User's Guide, Chapter 10-29 and 10-30.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Penney S. Azcarate, Judge  
The Honorable Michael Joseph Cassidy, Judge  
The Honorable Thomas E. Gallahue, Judge  
Nancy L. Lake, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia