

August 1, 2000

The Honorable G. D. Varoutsos
Chief Judge
County of Arlington Juvenile and
Domestic Relations District Court
1425 N. Courthouse Rd. Suite # 4300
Arlington, VA 22201

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Arlington General District Court for the period of July 1, 1997 through December 31, 1999.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Disburse Liabilities

The Clerk did not disburse liabilities in a reasonable amount of time. As a result, the Clerk is holding excessive amounts of Criminal Bonds and Restitutions totaling \$7,250 and \$1,491 respectively. The Clerk should immediately disburse these liabilities. The Clerk should send unclaimed liabilities to the Treasurer of Virginia as required by Code of Virginia, Section 55-210.12.

We discussed these comments with the Clerk on July 18, 2000, and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Esther L. Wiggins, Judge
 Jacqueline D. Sites, Clerk
 Don Lucido, Director of Technical Assistance
 Supreme Court of Virginia
 LeAnne Lane, Court Analyst
 Supreme Court of Virginia

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Jacqueline D. Sites
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1 Report File
1 Working Papers

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Auditor of Public Accounts
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TO: Jacqueline D. Sites., Clerk of the JDR Court

Clerk Fax Number – Clerk Phone Number –

FROM:

DATE: Thursday, August 17, 2000 **TIME:** 4:33 PM

Number of pages including cover page: 3

CONFIDENTIAL FOR: Jacqueline D. Sites

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.