



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 20, 2023

The Honorable Thomas P. Sotelo
Chief Judge
County of Fairfax Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Fairfax
Judicial District: Nineteenth

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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued in fiscal year 2018 as Properly Bill and Collect Court Costs)

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 54 cases tested (22%), we noted the following errors:

- The Clerk did not charge defendants in four cases for a total of \$1,040 in costs.
- The Clerk miscoded in the financial system fines and costs in five cases totaling \$1,465 as local instead of Commonwealth.
- The Clerk did not certify \$400 in expert costs for one case to the Circuit Court.
- In two cases the Clerk overcharged defendants a total of \$554 in court costs.

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

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is not repeated in this letter.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Maha-Rebekah Abejuela, Judge
The Honorable Gayl B. Carr, Judge
The Honorable Glenn L. Clayton, Judge
The Honorable Jonathan D. Frieden, Judge
The Honorable Todd G. Petit, Judge
The Honorable Melissa Cardoce, Judge
The Honorable Melinda VanLowe, Judge
Kristi Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia