



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2011

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

Audit Period: July 1, 2009 through June 30, 2010
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:

Monitor and Disburse Liabilities

The Clerk and her staff are not monitoring liability accounts monthly, performing due diligence, or forfeiting bonds. Liability accounts record amounts that the Clerk is holding to disburse to individuals, other agencies, or to pay fines and costs. The auditors noted the following errors.

- The Clerk's staff did not forfeit 14 cash bonds totaling \$21,250 to the Commonwealth.
- The Clerk's staff did not remit six outstanding checks over one year old, totaling \$3,782, to the Division of Unclaimed Property.
- The Clerk's staff did not disburse a cash bond totaling \$500 on a closed case ending in April 2010.

The Clerk and her staff should monitor liabilities, perform due diligence, disburse liabilities on a monthly basis and forfeit bonds. Further, the Clerk and her staff should remit unclaimed property to the appropriate division after due diligence procedures to locate the recipient has failed.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly billing and collecting court costs resulting in a loss of revenue to the Commonwealth and locality. The auditors tested 61 cases and noted the following errors.

- In four cases, the Clerk's staff over-charged the defendants for the following.
 - "Bad Check fee" totaling \$120
 - Courthouse security fee totaling \$30
 - "Tried in Absence fee" totaling \$10
- In seven cases, the Clerk's staff miscoded the following.
 - In two cases, the Clerk's staff under-charged the defendants for the following:
 - "Bad Check Fee" totaling \$10
 - Fixed Misdemeanor fee as a Fixed Traffic Fee
 - Fixed Traffic as a Fixed Misdemeanor Fee
 - Fixed Traffic fee as "Tried in Absence" Fee
 - "Safety and Health" fine as a Trauma Center Fund
 - Fixed Traffic fee as a Courthouse Security fee

We recommend you review the errors with your staff. Further, you and your staff should properly bill and collect court costs as required by the Code of Virginia.

Promptly Reconcile Bank Account

The court did not promptly reconcile the bank account for 11 of the 12 months audited. We noted delays of up to three weeks before the staff completed the reconciliation, during which time reconciling items were identified and researched. Timely and complete reconciliations are an essential internal control. We recommend the court promptly resolve reconciling items and properly complete the monthly bank reconciliations upon receiving the bank statements.

Establish Separation of Duties

The Clerk did not have a proper separation of duties between the people preparing checks and the people signing checks. Having the same people sign the checks after preparing them is a critical internal control weakness that could lead to a loss of funds. We recommend the Clerk separate these two functions.

Promptly Delete Access

The Clerk does not promptly delete employees' access to the court's automated information system when employees resign. Specifically, the Clerk delayed from three to 15 months before deleting the access for four former employees. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information

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system as required by the General District Court Case Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Penney S. Azcarate, Judge
The Honorable Michael Joseph Cassidy, Judge
The Honorable Stewart P. Davis, Judge
The Honorable Thomas E. Gallahue, Judge
The Honorable Lisa A. Mayne, Judge
The Honorable William J. Minor, Jr., Judge
The Honorable Mitchell E. Mutnick, Judge
The Honorable Ian M. O'Flaherty, Judge
The Honorable Mark C. Simmons, Judge
Nancy L. Lake, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia