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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 11, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
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 matters requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued to former Clerk for fiscal year 2018 as Properly Bill and Collect Court Costs. New finding for current Clerk.)

The Clerk and her staff did not properly bill and collect court fines and costs. In 21 of 48 cases tested (44%), we noted the following errors:

- In 13 cases, the Clerk did not charge defendants fines and costs totaling \$1,919.
- The Clerk did not bill the locality for \$480 in attorney fees related to four cases.
- For three cases, the Clerk overcharged defendants a total of \$116.
- The Clerk did not certify \$400 in costs for one case to the Circuit Court.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

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Request Tax Set-Off Refunds

Repeat: No

Between March and June of 2021, the Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court fines and costs totaling \$5,572, resulting in a loss of revenue to the Commonwealth and locality. Courts must submit claims for refunds through Taxation's automated accounting system and Taxation requires users to be trained and certified on the system. The Clerk's staff members who were certified to use the system terminated employment in February and March 2021, resulting in the Clerk's inability to submit claims until someone else became certified.

The Clerk and one of her staff members are currently certified to submit claims through Taxation's automated system. Going forward, the Clerk should ensure that there is always someone in her office certified on the system to participate in the set-off process and maximize collections as required by the Code of Virginia.

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

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