



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2019

The Honorable Pamela L. Brooks
Chief Judge
County of Loudoun Juvenile and Domestic Relations District Court
18 East Market Street
Leesburg, VA 20176

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Loudoun
Judicial District: Twentieth

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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Psychological Evaluation Fees

Repeat: No

The Clerk did not properly bill and collect psychological evaluation fees. In five of eight cases tested, we noted the defendants were not billed a total of \$2,450, and in one case the fee of \$750 was not certified to the Circuit Court. The Clerk should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect psychological evaluation fees in accordance with Code of Virginia.

Request Tax Set-Off Refunds

Repeat: Yes (first Issued in 2017)

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs of \$234, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Pamela L. Brooks, Chief Judge
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Avelina S. Jacob, Judge
Evamari Bates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia