



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 29, 2008

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

The Honorable Jane Marum Roush
Magistrate Supervising Authority
Nineteenth Judicial District
4110 Chain Bridge Road
Fairfax, VA 22030

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fairfax General District Court and the associated magistrates from the Nineteenth Judicial District for the period October 1, 2006 through September 30, 2007.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test 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; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Properly Assess Court Appointed Attorney Fees

The Clerk improperly assessed court appointed attorney fees in violation of Section §19.2-163 of the Code of Virginia. In 10 of seventeen cases examined, staff assessed court appointed attorney fees prior to receiving appropriate documentation from the Judge. The Clerk should immediately implement procedures to ensure court appointed attorney fees are properly assessed in accordance with the Code of Virginia.

MAGISTRATES

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Chief Magistrate needs to address as described below.

Properly Manage Collections

Magistrate Jennifer Samuels did not properly manage collections in accordance with Section 17.1-271 of the Code of Virginia and Chapter X of the Magistrate Accounting Manual. In two of 10 receipts tested totaling collections of \$204, the Magistrate did not deposit the collection in her official bank account. The magistrate maintains a \$500 balance in personal funds, which the Magistrate uses to cover the checks written to the court. The co-mingling of personal and state funds is not an appropriate accounting practice. Magistrate Samuels should immediately implement procedures to properly manage collections.

We discussed these comments with the Clerk and Chief Magistrate on and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: The Honorable Stewart P. Davis, Judge
The Honorable Ian M. O'Flaherty, Judge
The Honorable Michael J. Cassidy, Judge
Nancy L. Lake, Clerk
Claude Beheler, Chief Magistrate
Paul DeLosh, Director of Technical Assistance
Supreme Court of Virginia