



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 9, 2018

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

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Fauquier
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:

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds totaling \$1,371 for delinquent court fines and costs, 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.

Retain Financial Reports

Repeat: No

During the audit, the Clerk could not produce daily collection reports for the month of October 2016. Daily financial reports are required to be retained until six months after audit. The Clerk should retain all financial records in accordance with the retention schedule outlined in the financial system user's guide.

The Honorable Pamela L. Brooks
Chief Judge
April 9, 2018
Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Melissa N. Cupp, Judge
Lois C. Welch, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia