



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 7, 2015

The Honorable Michael Joseph Cassidy
Chief Judge
County of Fairfax General District Court
4110 Chain Bridge Road, Room 210
Fairfax, VA 22030

Audit Period: July 1, 2013 through June 30, 2014
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:

Appropriately Account for Cash Overages and Shortages (Repeat Finding)

As noted in prior audits, the former Clerk did not appropriately use the general ledger account code in the court's financial management system reserved for recording cash overages and shortages (account code 411). The former Clerk used account code 411 to record transactions not related to cash overages and shortages and later reversed them after the original entry was recorded. Account code 411 should be used only to record cash overages and shortages so management can closely monitor such activity and an audit trail exists. Reversal of entries in the financial management system should be kept to a minimum as such activity makes identifying and monitoring errors and reconciling items difficult.

The new Clerk should research the balance in account code 411 and reclassify any amounts that do not represent cash overages or shortages. Further, the new Clerk should use account code 411 in the manner specified by Chapter 10 of the Financial Management User's Guide.

Request Tax Set-Off Refunds

The former Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax set-off refunds for delinquent court costs and fines totaling \$367, resulting in a loss of revenue to the Commonwealth and Locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system, the Integrated Revenue Management System.

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The new Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Properly Bill and Collect Court Fines and Costs

The former Clerk and her staff did not properly bill and collect court fines and costs. In 19 of 62 cases tested, we noted the following errors:

- In five cases, a total of \$925 in attorney fees paid by the Commonwealth could not be substantiated due to insufficient documentation.
- In nine cases, defendants were not charged a total of \$497 in court costs.
- In two cases, defendants were overcharged for attorney fees totaling \$75.
- A state case was entered as local, resulting in the miscoding of \$151 in fines and costs and in the locality being inappropriately billed for \$120 in attorney fees.

The new Clerk should correct these specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Donald P. McDonough, Judge
The Honorable Penney S. Azcarate, Judge
The Honorable Thomas E. Gallahue, Judge
The Honorable Lisa A. Mayne, Judge
The Honorable William J. Minor, Jr., Judge
The Honorable Mitchell I. Mutnick, Judge
The Honorable Ian M. O'Flaherty, Judge
The Honorable Mark C. Simmons, Judge
The Honorable Richard E. Gardiner, Judge
The Honorable Manuel A. Capsalis, Judge
The Honorable Tina L. Snee, Judge
The Honorable Michael J. Lindner, Judge
Christopher Eric Barr, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia