



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 29, 2020

The Honorable Todd G. Petit
Chief Judge
County of Fairfax Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019
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 certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Costs

Repeat: Yes, first issued for fiscal year 2018

The Former Clerk and her staff did not properly bill and collect court costs. In 34 of 65 cases tested, we noted the following errors.

- Defendants in 14 cases were not billed \$3,491 in court costs.
- The locality was not billed \$1,680 in attorney costs for 14 cases.
- In six cases, defendants were overcharged \$720 in court costs.

The Acting Clerk and her staff 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 court costs in accordance with Code of Virginia.

Todd G. Petit, Chief Judge

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Properly Complete Manual Receipts

Repeat: No

In one of four manual receipts tested, the Former Clerk and her staff did not complete the manual receipt in its entirety, resulting in insufficient information to determine whether the receipt had been entered into the automated financial system. Manual receipts pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Acting Clerk should ensure her staff complete manual receipts in their entirety and should establish a system of review to minimize the likelihood of errors going undetected.

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

Martha S. Mavredes

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Maha-Rebekah Abejuela, Judge
The Honorable Gayle B. Carr, Judge
The Honorable Glenn L. Clayton, Judge
The Honorable Kimberly J. Daniel, Judge
The Honorable Jonathan D. Frieden, Judge
The Honorable Janine M. Saxe, Judge
The Honorable Thomas P. Sotelo, Judge
Jackelyann Sims, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia