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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 16, 2021

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

Audit Period: July 1, 2019, through June 30, 2020
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 include the following:

Properly Bill and Collect Court Costs

Repeat: Yes (First issued in 2018)

The previous Clerk and her staff did not properly bill and collect court costs. In 22 of 46 cases tested (48%), we noted the following:

- Defendants in ten cases were not charged court costs of \$1,124.
- In six cases, defendants were overcharged \$805 in court costs.
- For seven cases, the Clerk erroneously billed the Commonwealth instead of the locality for attorney costs of \$765.

The current 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 Monitor and Disburse Liabilities

Repeat: No

The previous Clerk did not properly monitor and disburse court liabilities. The court is holding \$56,300 in fugitive bonds and \$502 in restitution that should have been forfeited, disbursed, or escheated. The current Clerk should review the accounts noted and properly dispose of the funds and, going forward, should monitor and disburse liabilities on a monthly basis as recommended by the Financial Accounting User's Guide.

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

Staci A. Henshaw

AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Maha-Rebekah Abejuela, Judge
The Honorable Gayl B. Carr, Judge
The Honorable Glenn L. Clayton, Judge
The Honorable Jonathan D. Frieden, Judge
The Honorable Thomas P. Sotelo, Judge
The Honorable Melissa Cardoce, Judge
The Honorable Melinda VanLowe, Judge
Kristi Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia