



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 22, 2010

The Honorable Julia Taylor Cannon  
Chief Judge  
County of Loudoun General District Court  
18 East Market Street  
Leesburg, VA 20176

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Loudoun  
Judicial District: Twentieth

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:

## Properly Account for Public Defender Costs

The Clerk improperly reimbursed to the Commonwealth for defendants' payments of public defender fees in two local cases and did not bill one defendant the public defender fees. We recommend the Clerk provide staff training to ensure accurate data entry of payments and costs charged to defendants based on the jurisdictional charge.

## Respond to Debt Set-Off Notifications

The Clerk failed to respond to notifications from the Department of Taxation regarding available tax refunds for taxpayers owing delinquent court costs. The Department of Taxation has issued procedures for compliance with Section 58.1-524 Code of Virginia through the Integrated Revenue Management System. Procedures require the Clerk to electronically respond when notified of a match. In May 2009, the clerk failed to respond and collect \$304, resulting in losses to the locality and the Commonwealth.

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has

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since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable J. Frank Buttery Jr., Judge  
The Honorable Dean S. Worcester, Judge  
Judith S. Waddell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia