



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 8, 2010

The Honorable Avelina S. Jacob
Chief Judge
County of Loudoun Juvenile and Domestic Relations 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 Juvenile and Domestic Relations 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 Complete and Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments and inconsistently follows the normal procedures for payment. Section 19.2-163 of the Code of Virginia permits court appointed attorneys to apply for additional fees when cases warrant additional fees due to time or difficulty.

The Office of the Executive Secretary Supreme Court of Virginia has established guidelines for the submission and approval of these waiver applications to ensure all disbursements from the Criminal Injuries Compensation Fund comply with the Code of Virginia. Control procedures include individual applications, signatures from the attorney, Clerk, presiding Judge and Chief Judge, and sets the procedure for the retention of these documents.

We noted that the Clerk is inconsistently following these procedures including the retention of the documentation of the waiver application timesheets and requiring separate applications per charge. Failure to follow approved procedures could result in attorneys receiving excess amounts or duplicate payments for the same waiver. The Clerk should work to ensure this office follows all the appropriate procedures, thus safeguarding the fund from erroneous payments.

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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 of the Code of Virginia through the Integrated Revenue Management System. Procedures require the Clerk to electronically respond when notified of a match. From February through May 2009, the Clerk failed to respond and collect \$730 from six notifications, resulting in losses to the locality and the Commonwealth.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable J. Gregory Ashwell, Judge
The Honorable Pamela L. Brooks, Judge
Evamari Bates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia