



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 24, 2011

The Honorable Avelina Jacobs
Chief Judge
County of Loudoun Juvenile and Domestic Relations Court
18 East Market Street
Leesburg, VA 20176

Audit Period: July 1, 2009 through June 30, 2010
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:

Respond to Debt Set-Off Notifications

During the audit period, the Clerk failed to respond to three notifications from the Department of Taxation resulting in losses to the locality and the Commonwealth of \$285. The Department of Taxation has issued procedures for compliance with Section 58.1-524 of the Code of Virginia through its Integrated Revenue Management System, which allows for the collection of delinquent court fines and costs from available tax refunds. Procedures require the Clerk to electronically respond when the Clerk receives notification of a match.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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