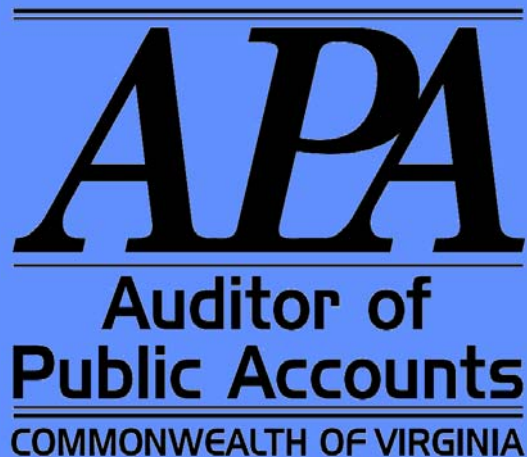


**REPORT ON  
THE JUVENILE AND DOMESTIC RELATIONS COURT  
FOR THE  
COUNTY OF FAIRFAX, VIRGINIA**

**FOR THE PERIOD  
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**





# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

April 29, 2008

The Honorable Teena Grodner  
Chief Judge  
County of Fairfax Juvenile and  
Domestic Relations District Court  
4000 Chain Bridge Road  
Fairfax, VA 22030

Audit Period: January 1, 2007 through December 31, 2007  
Court System: County of Fairfax

We have audited the cash receipts and disbursements of the Clerk of the Juvenile and Domestic Relations Court for this locality. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

## Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

## Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc:     The Honorable Janine M. Saxe, Judge  
          The Honorable Kimberly Daniel, Judge  
          The Honorable Thomas Mann, Judge  
          Jennifer Flanagan, Clerk  
          Paul DeLosh, Director of Technical Assistance  
          Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Internal Controls

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### Properly Escheat Funds

The Clerk did not submit unclaimed property to the State Treasurer as required by the Code of Virginia, Section §55-210.12. Court records showed that the Clerk had over \$3,665.00 in property eligible for escheatment to the Commonwealth.

The Clerk should review all liabilities and outstanding checks annually and remit amounts over one year old to the State Treasurer.

