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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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January 22, 2021

The Honorable Pamela Brooks
Chief Judge
County of Loudoun Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Loudoun
Judicial District: Twentieth

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 Fines and Costs

Repeat: Yes (first issued in fiscal year 2018)

The former Clerk did not properly bill and collect court fines and costs. In 14 of 35 (40%) cases tested, we noted the following errors.

- The Clerk miscoded fines for five cases totaling \$900 in the financial system as Commonwealth instead of local.
- For three cases, costs of \$513 were not certified to the Circuit Court.
- Defendants in two cases were not charged costs of \$394, and in three cases, defendants were overcharged \$75.
- In one case, the locality was not billed for attorney fees of \$120.

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The current Clerk 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 the Code of Virginia.

Request Tax Set-Off Refunds

Repeat: Yes (first issued in fiscal year 2017)

The former Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs of \$330, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The current Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Avelina Jacob, Judge
Christina Cappello Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia