



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 12, 2019

The Honorable R. Frances O'Brien  
Chief Judge  
City of Falls Church General District Court  
1425 North Courthouse Road  
Arlington, VA 22201

The Honorable George Varoutsos  
Chief Judge  
City of Falls Church Juvenile and Domestic Relations District Court  
1425 N. Courthouse Road  
Arlington, VA 22201

Audit Period: July 1, 2017 through June 30, 2018  
Court System: City of Falls Church  
Judicial District: Seventeenth

We are performing a statewide audit of the Combined 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 Bill and Collect Court Fines**

Repeat: No

The Clerk did not properly bill and collect court fines. In three of 34 cases tested, fines were erroneously coded as local instead of Commonwealth, resulting in a loss to the Commonwealth of \$1,000. The Clerk should correct the specific cases noted 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 fines in accordance with Code of Virginia.

R. Frances O'Brien, Chief Judge  
George Varoutsos, Chief Judge  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard J. McCue, Judge  
The Honorable Robin L. Robb, Judge  
Lekha L. Lamma, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia