



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 13, 2024

The Honorable Deborah C. Welsh
Chief Judge
County of Loudoun General District Court

Audit Period: July 1, 2022, through June 30, 2023
Court System: County of Loudoun
Judicial District: Twentieth

We are performing a statewide audit of the General 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 the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 15 of 55 cases tested (27%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$2,760 in court costs.
- In four cases, the Clerk miscoded in the financial system fines and costs of \$1,440 as local instead of Commonwealth.
- The Clerk overcharged defendants in three cases, a total of \$123 in costs.
- In one case, the Clerk erroneously billed the locality \$120 for public defender fees.

Deborah C. Welsh, Chief Judge

February 13, 2024

Page Two

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court fines and costs, and 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 and costs in accordance with the Code of Virginia.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable William Fitzpatrick, Judge
The Honorable Lorrie A. Sinclair Taylor, Judge
Carla M. Clark, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia