



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
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 the following matters requiring management's attention and corrective action.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued to former Clerk in fiscal year 2018. New finding for current Clerk.)

The Clerk and her staff did not properly bill and collect court fines and costs. In 12 of 42 cases tested (29%), we noted the following errors.

- The Clerk did not charge defendants in five cases for a total of \$1,517 in court fines and costs.
- For three cases, the Clerk did not certify to the circuit court a total of \$1,400 in court costs.
- For one case, the Clerk miscoded in the financial accounting system a fine of \$150 as local instead of Commonwealth.
- The Clerk overcharged defendants in three cases by a total of \$103.

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The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and costs, and institute a more diligent 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.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 36 of 88 days tested (41%) during the audit period, with delays between one and 80 days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Maintain Accounting Records

Repeat: No

The Clerk did not retain accounting records for July and August of 2020. The Clerk must retain these records for a period of six months after the audit. The Clerk should review the retention schedule for accounting records and maintain all such records in accordance with the Financial Accounting System User's Guide.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior report that is not repeated in this report.

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