



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

March 14, 2003

The Honorable David S. Schell  
Chief Judge  
County of Fairfax Juvenile and  
Domestic Relations District Court  
4000 Chain Bridge Road  
Fairfax, VA 22030-4043

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fairfax Juvenile and Domestic Relations District Court for the period January 1, 2002 through December 31, 2002.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

### Ensure Cashiers Are Properly Trained and Improve Procedures

Staff does not have a sufficient understanding of the Court's automated procedures when receipting payments. We noted numerous cashiering errors that resulted in the necessity to void and then reissue receipts. Errors ranged from entering the wrong tender type to not ensuring that the amount collected equaled the amount due. Often staff does not notice errors until after the payer leaves with his copy of the original receipt. Not collecting the payer's copy of a voided receipt, especially when the amount collected was actually less than the amount shown on the receipt, could lead to disputes that result in the loss of fines and fee revenue or restitution.

Further, on any given day up to five staff use one cash drawer. This practice does not allow for adequate accountability if cash shortages or overages occur. It may also hinder identifying individual cashier training issues.

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The Clerk should ensure that her staff possesses an appropriate understanding of the Court's automated systems and procedures. If she cannot provide adequate training in-house, the Clerk should request assistance from the Supreme Court. The Clerk should use separate cash drawers for each staff who perform cashiering duties. Separate cash drawers are a fundamental accountability control in any operation that has individuals collecting cash.

We discussed these comments with the Clerk on March 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Jane P. Delbridge, Judge  
The Honorable Charles J. Maxfield, Judge  
The Honorable Michael J. Valentine, Judge  
Jennifer Flanagan, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
LeAnn Lane, Court Analyst  
Supreme Court of Virginia