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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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April 4, 2014

The Honorable Dean S. Worcester
Chief Judge
County of Loudoun General District Court
18 E. Market Street
Leesburg, VA 20176

Audit Period: July 1, 2012 through June 30, 2013
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 certain matters that required management's attention and corrective action. These matters included:

Properly Retain Voided Receipts

In one of four days tested, the Clerk did not retain all copies of the voided receipts, which totaled \$2,062. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk and her staff should retain voided receipts as required by the Financial Management System User's Guide.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In eight of 75 cases tested, we noted the following errors.

- In two cases, a fine of \$500 and attorney fees of \$445 were miscoded
- In one case, a defendant was overcharged \$572 for attorney fees
- In three cases, court costs of \$321 were not certified to the Circuit Court
- In two cases, defendants were not billed for court costs totaling \$126

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The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable J. Frank Buttery, Judge
The Honorable Deborah C. Welsh, Judge
Tammy Hummer Dinterman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia