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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 26, 2018

The Honorable Deborah C. Welsh
Chief Judge
County of Loudoun General District Court
18 E. Market Street
Leesburg, VA 20176

Audit Period: July 1, 2016 through June 30, 2017
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 Bill and Collect Court Fines and Costs

Repeat: No

The Clerk did not properly bill and collect court fines and costs. In 35 cases tested, we noted the following errors.

- In seven cases, defendants were not charged a total of \$479 in court costs.
- In one case, coding errors resulted in a Commonwealth loss of \$120 and a locality loss of \$2,620.

The Clerk should correct the specific cases noted above 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 costs in accordance with Code of Virginia.

Deborah C. Welsh, Chief Judge
April 26, 2018
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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:anu

cc: The Honorable J. Frank Buttery, Jr., Judge
The Honorable Dean S. Worcester, Judge
The Honorable J. Gregory Ashwell, Judge
Tammy Hummer Dinterman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia