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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 26, 2019

The Honorable William Harrison Cleaveland  
Chief Judge  
County of Rockbridge General District Court  
20 South Randolph Street, Suite 200  
Lexington, VA 24450

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Rockbridge  
Judicial District: Twenty-Fifth

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 Review General Ledger**

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June 2018, the Clerk was holding \$115 in tax refunds that should have been allocated to defendants' accounts. The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

## **Properly Monitor and Disburse Liabilities**

Repeat: Yes, (first issued in fiscal year 2016)

The Clerk does not properly monitor and disburse liabilities, especially in cases in which the recipients' whereabouts are unknown. The Clerk should monitor and disburse liabilities on an ongoing basis. If the funds remain unclaimed, the Clerk should remit the funds to the Division of Unclaimed Property or Victims' Fund, formerly known as the Criminal Injuries Compensation Fund, as required by the Code of Virginia.

William Harrison Cleaveland, Chief Judge

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**Properly Update Individual Receivable Accounts**

Repeat - No

The Clerk does not update and correct credit balances when applicable. The court had six accounts with credit balances that remained on the report for up to nine months. Accounts with credit balances should be promptly corrected since this may indicate a receipting error or overpayment.

The Clerk should update the individual accounts noted above and review and take appropriate and timely action on all accounts with credit balances as recommended by the financial accounting system user's guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Marilyn H. McCurdy, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia