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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 22, 2018

The Honorable Sara A. Rice
Chief Judge
City of Danville Juvenile and Domestic Relations District Court
275 South Main Street, Courthouse, Suite 3
Rocky Mount, VA 24151

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Danville
Judicial District: Twenty-Second

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 a certain matter that required management's attention and corrective action. This matter included:

Properly Review General Ledger

Repeat: Yes

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June 2017, the Clerk was holding \$4,235 in tax refunds that should have been allocated to defendants' accounts and \$392 in collection fees that should have been disbursed to the collection agent.

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.

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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:alh

cc: The Honorable Dale M. Wiley, Judge
Tammy C. White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia