



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 27, 2016

The Honorable A. Ellen White
Chief Judge
City of Lynchburg Juvenile and Domestic Relations District Court
P. O. Box 220
Rustburg, VA 24588

Audit Period: July 1, 2015 through June 30, 2016
Court System: City of Lynchburg
Judicial District: Twenty-fourth

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 certain matters that required management's attention and corrective action. These matters included:

Publicly Post Payment Plan Policy

The Clerk has not posted the court's official payment plan policy in the Clerk's office or on the court's website, as required by section 19.2-354 of the Code of Virginia. Posting this information ensures that defendants are aware of the court's payment plan policies and aids in maximizing collection efforts. The Clerk should post the court's approved payment plan in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Mary K. Driskill, Judge
Heather Hall Stevens, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia