



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 25, 2023

The Honorable Lori Beth Galbraith
Chief Judge
City of Chesapeake Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: City of Chesapeake
Judicial District: First

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 the following matter requiring management's attention and corrective action.

Properly Document Voided Transactions and Retain Voided Receipts:

Repeat: No

The Clerk does not properly document voided transactions and retain voided receipt copies. For five of eight voided receipts tested (63%), the Clerk did not retain all copies of the receipt and for three of the five, the Clerk did not have supporting documentation for the journal entries recording the voids.

Clerks must monitor and control voided transactions closely as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and supporting documentation. Additionally, the Clerk should properly train staff to perform appropriate journal entries rather than unnecessarily voiding receipt.

Lori Beth Galbraith, Chief Judge

January 25, 2023

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

Staci A. Henshaw

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LJH: clj

cc: The Honorable Larry D. Willis, Judge
The Honorable David J. Whitted, Judge
The Honorable Andrew D. Kubovcik, Judge
Bonnie Coffey, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia