



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 5, 2019

The Honorable Hugh S. Campbell  
Chief Judge  
County of Hanover General District Court  
P. O. Box 176  
Hanover, VA 23069-0176

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Hanover  
Judicial District: Fifteenth

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:

## **Reconcile Bank Account**

Repeat: Yes (first issued in fiscal year 2017)

The Clerk did not reconcile her bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should perform complete monthly bank reconciliations upon receiving the bank statements as required by the court's financial system user's guide.

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable David B. Caddell, Jr., Judge  
Cheryl Lynn DeVaughn, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia