



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 12, 2018

The Honorable Robert E. Reibach  
Chief Judge  
County of Hanover General District Court  
P.O. Box 511  
Bowling Green, VA 22427-0511

Audit Period: July 1, 2016 through June 30, 2017  
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: No

The Clerk did not reconcile the bank account during audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the court's Financial System User's Guide and seek guidance from the Office of the Executive Secretary as needed.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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