



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 23, 2015

The Honorable Frank Somerville  
Chief Judge  
City of Charlottesville Juvenile and Domestic Relations District Court  
135 West Cameron Street  
Culpeper, VA 22701

Audit Period: July 1, 2013 through June 30, 2014  
Court System: City of Charlottesville  
Judicial District: Sixteenth

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:

## **Reconcile Bank Account Timely**

The Clerk did not reconcile her bank account for the months of June 2014 through September 2014 in a timely manner. 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 Financial Management System User's Guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Edward DeJ. Berry, Judge  
Jody Shelley, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia