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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 7, 2019

The Honorable Joseph A. Vance IV
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court
615 Princess Anne Street
Fredericksburg, VA 22401

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

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:

Perform Daily and Monthly Reconciliations

Repeat: No

The Clerk did not perform daily and monthly reconciliations during the audit period. Specifically, the Clerk did not utilize the cash reconciliation worksheet generated by the court's financial system to reconcile the day's receipts to the subsequent bank deposit. In addition, the Clerk did not reconcile the court's bank account. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should reconcile each day's collections to the court's bank deposits and perform complete monthly bank reconciliations upon receiving the bank statements as required by the court's financial system user's guide.

Joseph A. Vance IV, Chief Judge
June 7, 2019
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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 John E. Franklin, Judge
The Honorable William L. Lewis, Judge
Christina A. Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia