



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 29, 2023

The Honorable Jennifer E. Stille  
Chief Judge  
City of Lynchburg Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022  
Court System: City of Lynchburg  
Judicial District: Twenty-Fourth

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 matters requiring management's attention and corrective action.

## **Promptly Deposit Collections**

**Repeat:** No

The Clerk did not promptly deposit court collections for five of 29 days tested (17%) during the audit period, with delays between one and two days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

## **Properly Manage System Access**

**Repeat:** No

The Clerk assigned a current employee a higher level of access to the financial system than is appropriate for her position. Having an individual with inappropriate access could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should ensure the level of access of all system users is commensurate with their job duties.

The Honorable Jennifer E. Stille, Chief Judge  
March 29, 2023  
Page Two

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable H. Cary Payne, Judge  
Victoria Baez, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia