



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 30, 2023

The Honorable Correy R. Smith
Chief Judge
County of Botetourt Juvenile and Domestic Relations District Court

Audit Period: July 1, 2021, through June 30, 2022
Court System: County of Botetourt
Judicial District: Twenty-Fifth

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 matter requiring management's attention and corrective action.

Retain Voided Receipts

Repeat: No

For one of three voided receipts tested (33%), the Clerk did not retain all copies of the receipt. Clerks must monitor and control voided transactions closely as these transactions pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should properly train staff to perform appropriate journal entries rather than unnecessarily voiding receipts.

The Clerk has taken corrective action to remediate the internal control finding 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

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cc: The Honorable Paul A. Tucker, Judge
Pamela Jarvis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia