



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 21, 2021

The Honorable Cella J. Burge  
Chief Judge  
County of Northampton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020  
Court System: County of Northampton  
Judicial District: 2A

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 include the following:

## **Reconcile Bank Account**

Repeat: No

The Clerk did not consistently reconcile the court's bank account during the audit period. 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 immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statements as required by the Accounting System User's Guide.

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

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: Francine Williams, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia