



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 2, 2015

The Honorable Anita D. Filson
Chief Judge
City of Staunton Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2013 through June 30, 2014
Court System: City of Staunton
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 certain matters that required management's attention and corrective action. These matters included:

Reconcile Bank Account

The Clerk has not reconciled her bank account since June 2014 due to an uncorrected error related to the remittance of state collections. 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. We recommend the Clerk 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:alh

cc: The Honorable Linda Jones, Judge
Teresa L. Smith, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia