



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 25, 2014

The Honorable Joseph M. Clarke, II
Chief Judge
City of Roanoke Juvenile and Domestic Relations District Court
P. O. Box 986
Roanoke, VA 24005

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Roanoke
Judicial District: Twenty-third

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 a certain matter that requires management's attention and corrective action.

Reconcile Bank Account

The Clerk did not reconcile his bank account from June 2013 through January 2014 because he was unable to resolve the reconciling items. 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. We recommend the Clerk reconcile his bank account in a timely manner each month.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Leisa K. Ciaffone, Judge
David C. Wells, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia