



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 2, 2018

The Honorable W. Dale Houff  
Chief Judge  
County of Warren General District Court  
116 South Court Street, Suite B  
Luray, VA 22835

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Warren  
Judicial District: Twenty-sixth

We are performing a statewide audit of the General 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:

### **Retain Court Financial Records**

Repeat: No

The Clerk did not retain and back-up financial reports from the Court's accounting system for several months during the audit period. The Clerk and her staff should maintain the court's records in accordance with the court's best practices and the financial management system user's guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Pamela S. Kidwell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia