



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2020

The Honorable Jeffrey P. Bennett  
Chief Judge  
County of Amherst Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019  
Court System: County of Amherst  
Judicial District: Twenty-fourth

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:

### **Properly Review General Ledger**

**Repeat:** No

The Clerk did not properly review the court's general ledger to ensure account balances are appropriate. Since April 2019, the Clerk has been holding \$391 in tax refunds that should have been allocated to defendants' accounts. The Clerk should immediately allocate the funds to the defendants' accounts. Moving forward, the Clerk should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Karen Coleman King, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia