



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 7, 2017

The Honorable A. Ellen White  
Chief Judge  
County of Campbell Juvenile and Domestic Relations District Court  
P. O. Box 220  
Rustburg, VA 24588

Audit Period: July 1, 2015 through June 30, 2016  
Court System: County of Campbell  
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:

## **Monitor and Disburse Escrow Funds**

The Clerk does not monitor and disburse escrow funds. Since February 2016, the Clerk has been holding \$266 in escrow funds that were eligible for disbursement. The Clerk should monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Management User's Guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Mary Driskill, Judge  
Deborah S. Martin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia