



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 9, 2018

The Honorable Deborah C. Welsh
Chief Judge
County of Fauquier General District Court
18 E Market St., Suite 2
Leesburg, VA 20176

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Fauquier
Judicial District: Twentieth

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:

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile her bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the court's financial system user's guide and seek guidance from the Office of the Executive Secretary as needed.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable J. Gregory Ashwell, Judge
Erica Ashley Gatchell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia