



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2014

The Honorable Phillip U. Fines
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court
P.O. Box 157, 9113 Courthouse Road
Spotsylvania, VA 22553-0157

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Westmoreland
Judicial District: Fifteenth

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:

Reconcile Bank Account

The Clerk did not complete monthly bank reconciliations for eight months during the audit period. As of July, 2014 the account remains unreconciled with an estimated difference of \$282. Timely and complete bank reconciliations are a significant internal control and are essential for determining fiscal accountability and preventing fraud. The Clerk should contact the Office of the Executive Secretary Department of Judicial Services for assistance reconciling the account. Once reconciled the Clerk must complete reconciliations monthly.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable R. Michael McKenney, Judge
Christina Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia