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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 31, 2016

The Honorable Laura L. Dascher
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Rockbridge
Judicial District: Twenty-fifth

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

Beginning September 2015, the Clerk was unable to prepare his monthly bank reconciliation without assistance from the Office of the Executive Secretary of the Supreme Court of Virginia. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should request additional training from the Office of the Executive Secretary of the Supreme Court in preparing the monthly bank reconciliation. Further, the Clerk should reconcile system balances to the bank statement monthly and resolve all differences immediately upon receipt of the bank statement as required by the Financial Management System User's Guide.

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Properly Maintain Waivers

For two attorney fee invoices tested, the Clerk did not maintain the waivers that support the amounts billed; instead he sent the waivers to the Office of the Executive Secretary of the Supreme Court of Virginia. A waiver provides a detailed explanation of additional attorney fees requested and; therefore, provides supporting documentation for the amounts billed to the Supreme Court.

The Clerk should maintain the supporting waivers in the court file as recommended by the Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Gregory C. Hemmings, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia