



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 16, 2018

The Honorable W. Dale Houff
Chief Judge
County of Warren General District Court
116 South Court Street, Suite B
Luray, VA 22835

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Warren
Judicial District: Twenty-Sixth

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:

Promptly Deposit Collections

Repeat: No

The former Clerk did not promptly deposit court collections. In two of four months tested, two deposits totaling \$3,703 were made one day late and one deposit of \$2,517 was two weeks late. Delaying bank deposits can increase the risk of loss of funds and poses an increased risk for fraudulent activity. The Clerk should make bank deposits promptly as required by the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Lauren E. Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia