



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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January 4, 2021

The Honorable Linda Schorsch Jones
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
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 include the following:

Properly Review General Ledger

Repeat: No

The Clerk does not properly review the court's general ledger to ensure account balances are appropriate. During the audit period, the Clerk did not allocate \$317 in tax set off payments to defendants' accounts for up to six months after receiving the payments. Through proper review of the general ledger, the Clerk would have noted the balance in the tax set off account and would have been aware of the need to allocate the amount to individual accounts. The Clerk should allocate any remaining balance and, going forward, should review the general ledger daily to ensure the propriety of all account balances.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Laura Dascher, Judge
Lisa A. Fischer, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia