



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 13, 2019

The Honorable Wade A. Bowie, Chief Judge
City of Williamsburg/James City County
Juvenile and Domestic Relations District Court
5201 Monticello Avenue, Suite 3
Williamsburg, VA 23188-8218

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Williamsburg/James City County
Judicial District: Ninth

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 Timely

Repeat: No

The Clerk did not reconcile her bank account timely during the audit period. We noted delays of up to three months. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable George C. Fairbanks IV, Judge
The Honorable Cressondra B. Conyers, Judge
Shea S. Bruno, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia