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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 9, 2015

The Honorable David L. Williams  
Chief Judge  
City of Chesapeake General District Court  
307 Albemarle Drive  
Chesapeake, VA 23322-5571

Audit Period: July 1, 2013 through June 30, 2014  
Court System: City of Chesapeake  
Judicial District: First

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:

## **Properly Document Manual Receipt Activity – (Repeat)**

The Clerk did not properly document manual receipt usage during the audit period. Specifically, four of 35 manual receipts tested were not dated. Failure to date manual receipts poses an increased risk for fraudulent activity, misappropriation of funds, and errors in recording manual activity in the court's financial system. We recommend the Clerk closely monitor all manual receipt activity to ensure receipts are properly dated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Philip J. Infantino III, Judge  
The Honorable Michael R. Katchmark, Judge  
The Honorable Robert G. MacDonald, Judge  
Deborah A. Ellington, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia