



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 26, 2020

The Honorable Claiborne H. Stokes Jr.
Chief Judge
County of Albemarle General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Albemarle
Judicial District: Sixteenth

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 Complete Manual Receipts

Repeat: No

For nine of 30 manual receipts tested, the former Clerk and her staff did not complete the manual receipts in their entirety, which did not provide sufficient information to determine whether the receipts were entered into the automated financial system timely. Manual receipts pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The current Clerk should ensure her staff complete manual receipts in their entirety and establish a system of review ensure manual activity is properly documented.

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

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MSM: clj

cc: The Honorable Matthew Quatrara, Judge
The Honorable Kenneth Sneathern, Judge
The Honorable Theresa Carter, Judge
Leola McKenzie Coles Morse, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia