



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 10, 2022

The Honorable John E. Franklin
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020 through June 30, 2021
Court System: County of Westmoreland
Judicial District: Fifteenth

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 the following matters requiring management's attention and corrective action.

Promptly Remit Local Revenue

Repeat: No

The Clerk did not promptly remit collections to the local Treasurer and Clerk of the circuit court as required by § 16.1-69.48 of the Code of Virginia and the Financial Accounting System User's Guide. We noted the Clerk did not disburse a total of \$2,044 in revenue collected between December 2020 and May 2022 until July 2022. The Clerk should remit all local revenue collected according to the Code of Virginia and Financial Accounting System User's Guide.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 21 of 70 deposits tested (30%) during the audit period. We noted delays of up to 11 days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

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The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable William L. Lewis, Judge
The Honorable Marcel D. Jones, Judge
Christina A. Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia