



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 26, 2019

The Honorable Joseph A. Vance IV  
Chief Judge  
County of Lancaster Juvenile and Domestic Relations District Court  
615 Princess Anne Street  
Fredericksburg, VA 22401

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Lancaster  
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 certain matters that required management's attention and corrective action. These matters included:

## **Retain Voided Receipts**

**Repeat:** No

For three of four voided receipts tested, we noted the Clerk did not retain all printed copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts unless all copies of the printed receipts are maintained.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable John E. Franklin, Judge  
The Honorable William L. Lewis, Judge  
Linda Paige Jacobs, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia