



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 13, 2017

The Honorable Stephanie E. Merritt
Chief Judge
County of Middlesex General District Court
P.O. Box 169
Saluda, VA 23149

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Middlesex
Judicial District: Ninth

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 Review General Ledger (New)

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June 2016, the Clerk was holding \$289 in tax refunds that should have been allocated to defendants' accounts, \$785 in unclaimed restitution that should have been remitted to the Criminal Injuries Compensation Fund, \$75 in unclaimed property that should have been remitted to the Division of Unclaimed Property, and \$191 in collection fees that should have been disbursed to the collection agent.

The Clerk should correct the current errors and going forward should review the general ledger on a daily basis to ensure the propriety of all account balances.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Gail Fulcher, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia