



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 21, 2013

The Honorable R. Louis Harrison, Jr.
Chief Judge
City of Lynchburg Juvenile and Domestic Relations District Court
123 E. Main St., Suite 101
Bedford, VA 24523

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Lynchburg
Judicial District: Twenty-fourth

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:

Properly Distribute Collections

The Clerk did not distribute \$216 in Tax Set-Off Program collections received from the Department of Taxation to individual accounts in the court's accounting system. Failure to distribute these funds results in incorrect balances on the applicable defendants' accounts. The Clerk should promptly update individual accounts when collections are received from the Tax Set-Off Program.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable H. Cary Payne, Judge
Heather Dawn Cooper, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia