



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 3, 2019

The Honorable J. Frank BATTERY, Jr.
Chief Judge
County of Fauquier General District Court
18 E. Market Street
Leesburg, VA 20176

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Fauquier
Judicial District: Twentieth

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:

Reconcile Bank Account

Repeat: Yes (first issued in fiscal year 2017)

The Clerk did not reconcile the court's bank account during the audit period. The Office of the Executive Secretary of the Supreme Court of Virginia completed the reconciliations from July 2017 through January 2018. The Clerk did not reconcile the months of February 2018 through April 2018 until February 2019, and the months of May 2018 and June 2018 were not reconciled until March 2019. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should perform complete monthly bank reconciliations upon receiving the bank statements as required by the court's financial system user's guide.

The Honorable J. Frank Buttery, Jr.
Chief Judge
May 3, 2019
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable J. Gregory Ashwell, Judge
Ashley Gatchell Boteler, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia