



Walter J. Kucharski, Auditor

Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

November 22, 2010

The Honorable Chadwick S. Dotson
Chief Judge
County of Scott General District Court
206 East Main Street
Wise, VA 24293-0829

The Honorable Elizabeth S. Wills
Chief Judge
County of Scott Juvenile and Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293-2320

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Scott
Judicial District: Thirtieth

We are performing a statewide audit of the Combined 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 Reconcile Bank Account

As noted in the prior year audit, the Clerk did not prepare her monthly bank reconciliation without assistance from the Office of the Executive Secretary of the Supreme Court of Virginia. 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. Subsequent to our audit, the Clerk changed banks and is able to complete the monthly bank reconciliation on her own.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable R. Larry Lewis, Judge
The Honorable Jeffery Hamilton, Judge
Lynda G. Dishner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia