



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 7, 2020

The Honorable William Harrison Cleaveland
Chief Judge
County of Rockbridge General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Rockbridge
Judicial District: Twenty-Fifth

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 Monitor Financial Reports and Resolve Errors

Repeat: Yes, Update Individual Receivable Account Status (first issued in fiscal year 2018)

The former Clerk did not properly monitor two financial reports and take necessary corrective action for errors listed. We noted 14 accounts incorrectly held in administrative review status and four system interface errors that were not resolved for up to six months. Not reviewing financial system reports and resolving errors can hinder collection efforts and compromise the reliability of data in the court's financial system.

The current Clerk should update the individual accounts noted above and establish a procedure for reviewing all financial system reports and correcting errors as needed as required by the financial accounting system user's guide.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Christopher Billias, Judge
The Honorable Rupen Shah, Judge
Jacqueline Miller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia