

December 9, 2002

The Honorable Denise F. Barb  
Clerk of the Circuit Court  
County of Shenandoah

Board of Supervisors  
County of Shenandoah

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Shenandoah for the period October 1, 2001 through September 30, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Report Unclaimed Property

The Clerk did not prepare the annual Unclaimed Property Report as required by Section 55-210.12 of the Code of Virginia. We found \$1,923 in property potentially eligible for escheatment to the Commonwealth. The Clerk should review all liabilities and outstanding checks annually, perform due diligence, and report and escheat amounts over one year old to the State Treasurer. Failure to report unclaimed property to the Commonwealth may subject the Clerk to an interest penalty.

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We discussed these comments with the Clerk on December 9, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable John E. Wetsel, Jr., Chief Judge  
Vincent E. Poling, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts