



PATRICIA M. NORMAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING WILLIAM

FOR THE PERIOD
JULY 1, 2015 THROUGH MARCH 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Escheat Unclaimed Restitution (New)

The Clerk did not escheat unclaimed restitution of \$402 as required by §19.2-305.1 of the Code of Virginia. The Clerk should monitor and disburse restitution on an ongoing basis. In cases where the victim cannot be located, Clerk should remit the funds to the Criminal Injuries Compensation Fund as required.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3-4



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 11, 2017

The Honorable Patricia M. Norman
Clerk of the Circuit Court
County of King William

Travis Moskalski, Board Chairman
County of King William

Audit Period: July 1, 2015 through March 31, 2017
Court System: County of King William

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. 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.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Michael E. McGinty, Chief Judge
Mark Reeter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

King William Circuit Court
Patricia M. Norman, Clerk
351 Courthouse Lane, Suite 130
King William, VA 23086
Tel. 804-769-4936

SEP 28 2017 PM 2:09

September 27, 2017

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

Attn: Laurie Hicks, Director

Re: Audit Period July 1, 2015 through March 31, 2017
County of King William

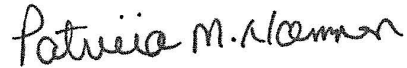
I have received your letter dated August 11, 2017 regarding the above-mentioned Audit Period for King William Circuit Court regarding the unclaimed restitution of \$402.00 that was not disbursed according to 19.2.305.1 of the Code of Virginia.

I will continue to review the fiscal year-end Unclaimed Property Report BR16 to make sure that any unclaimed restitution/property is escheated according to the above mentioned Code of Virginia.

King William Circuit Court collected from July 1, 2015 through March 31, 2017 State funds of \$1,217,807.00 and, \$459,509.00 for King William County, and \$40,754.00 for the Town of West Point.

I will continue to have myself and staff attend training classes offered by Department of Judicial Services of the Supreme Court of Virginia.

Sincerely yours,

A handwritten signature in black ink that reads "Patricia M. Norman". The signature is written in a cursive, flowing style.

Patricia M. Norman, Clerk

The Honorable Michael E. McGinty, Chief Judge
Travis J. Moskalski, Board of Chairman
Mark Reeter, County Administrator
Robyn M. De Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts