



C. RONALD WILSON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PAGE

REPORT ON AUDIT
FOR THE PERIOD

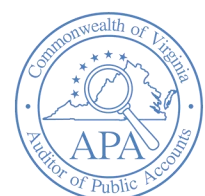
OCTOBER 1, 2013 THROUGH DECEMBER 31, 2014

Auditor of Public Accounts

Martha S. Mavredes, CPA

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(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.

Promptly Disburse Restitution

The Clerk does not disburse restitution promptly due to difficulties in obtaining the necessary recipient information and time constraints. We noted 28 restitution accounts, totaling \$31,465, which should have been disbursed by the audit period end date.

The Clerk should monitor restitution accounts and promptly disburse funds as payments are received. When recipients cannot be located, the Clerk should take the necessary steps to escheat the restitution funds to the Criminal Injuries Compensation Fund as required by Section 19.2-305.1 of the Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 10, 2015

The Honorable C. Ronald Wilson
Clerk of the Circuit Court
County of Page

Johnny Woodward, Board Chairman
County of Page

Audit Period: October 1, 2013 through December 31, 2014
Court System: County of Page

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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. The 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 are 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:alh

cc: The Honorable Thomas J. Wilson, IV, Chief Judge
Amity Moler, 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

CLERK'S OFFICE
CIRCUIT COURT OF PAGE COUNTY

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LORI M. GOCHENOUR, DEPUTY

April 21, 2015

To: Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA. 23218

Subject: Response to Audit Report Comments to Management

We take significant steps to identify the proper party to disburse restitution as ordered by the Court. In some cases that had taken significant time to find the proper party based on our initial attempts.

Due to the time this may take, and on our discussions with the Auditor, we will take initial steps to disburse and in the event we are unsuccessful, we will forward the monies to the Criminal Injuries Compensation Fund as required by Section 19.2-305.1 of the Code of Va. We will note in our records the effort made to disburse in the event a party comes forward after submitting the funds to the State.

Respectfully,



Ron Wilson
Clerk of the Circuit Court