



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 7, 2022

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

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Augusta
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 the following matter requiring management's attention and corrective action.

Escheat Unclaimed Property

Repeat: No

The former Clerk did not escheat unclaimed property as required by § 55.1-2524 and § 19.2-305.1(I) of the Code of Virginia. The Code requires the Clerk to report and remit eligible unclaimed property no later than November 1st each year to Virginia Department of the Treasury's Division of Unclaimed Property and the Criminal Injuries Compensation Fund. The current Clerk has since escheated \$2,239 in unclaimed property in fiscal year 2022.

The current Clerk should escheat eligible unclaimed property annually as required by the Code of Virginia.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Rupen R. Shah, Judge
The Honorable Robin J. Mayer, Judge
Amy Mawyer, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia