



JOHN C. KILGORE
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF WISE/CITY OF NORTON

FOR THE YEAR ENDED
JUNE 30, 2023

Auditor of Public Accounts
Staci A. Henshaw, 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, the loss of assets or revenues, or otherwise compromise the General Receiver's fiscal accountability.

Properly Report Trust Funds

Repeat: No

The 2023 annual trust fund report the General Receiver filed with the Circuit Court did not include approximate distribution dates, as required by § 8.01-585 of the Code of Virginia. The General Receiver should file an amended 2023 report that includes the approximate distribution dates and, going forward, should ensure the annual trust fund report complies with Code of Virginia requirements before filing it.

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AUDIT LETTER

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 28, 2023

The Honorable John C. Kilgore
Chief Judge
County of Wise

We have audited the cash receipts and disbursements of the General Receiver of the Circuit Court for this locality for the year ended June 30, 2023. Our primary objectives were to test the accuracy of financial transactions recorded in the General Receiver's financial records; evaluate the General Receiver's internal controls related to the management of trust funds; and test the General Receiver's compliance with court orders, significant state laws, regulations, and policies.

The General Receiver has responsibility for maintaining the records supporting financial transactions, 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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the General Receiver's 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.

We acknowledge the cooperation extended to us by the General Receiver during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: Delores W. Smith, MGT, CPA, General Receiver
J. Jack Kennedy, Jr., Clerk of the Circuit Court
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia