



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

FOR THE PERIOD  
JANUARY 1, 2019 THROUGH MARCH 31, 2020

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Promptly Escheat Unclaimed Property and Restitution**

Repeat: No

The Clerk did not promptly escheat unclaimed property and restitution for fiscal year 2019 as required by § 55-210 and § 19.2-305.1 of the Code of Virginia. The Clerk must review funds unclaimed for over a year to determine what is eligible for escheatment, and then remit the funds no later than November 1<sup>st</sup> each year to the Division of Unclaimed Property and the Criminal Injuries Compensation Fund. The Clerk should ensure that any unclaimed funds she is currently holding are escheated after performing the required due diligence and, going forward, should escheat eligible funds annually as required by the Code of Virginia.

## -TABLE OF CONTENTS-

### Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 17, 2020

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

William L. Hodges, Board Chairman  
County of King William

Audit Period: January 1, 2019 through March 31, 2020  
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. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

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

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Benjamin Elliott Bondurant, Chief Judge  
Bobbie Tassinari, 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

JUL 29 2020 PM 1:24

July 27, 2020

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

Attn: Martha S. Mavredes, CPA

Re: Audit Period January 1, 2019 to March 31, 2020  
County of King William

I have received your letter dated July 17, 2020 regarding the above-mentioned Audit Period for King William Circuit Court regarding "Properly Escheat Unclaimed Property and Restitution. This was just a over site on my part.

I have put the date that these reports are on my desk and computer calendars as a reminder.

Sincerely yours,



Patricia M. Norman, Clerk

Cc: William L. Hodges, Board Chairman  
King William County  
Hon. Judge Bondurant  
Bobbie Tassinari, County Administrator  
Robyn M. De Socio, Executive Secretary  
Compensation Board  
Paul F. Delosh, Director of Judicial Services  
Supreme Court of Virginia