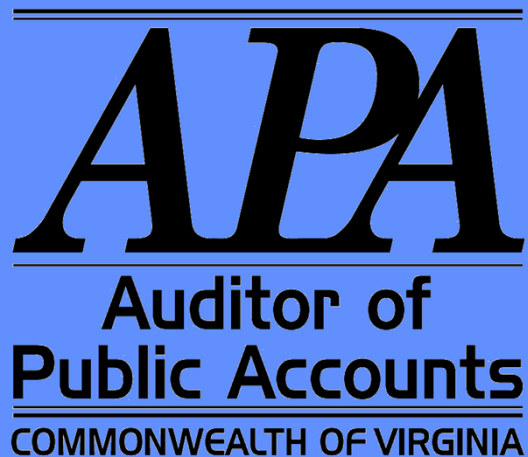


**M. WAYNE WINEBRINER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF BATH**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2010 THROUGH MARCH 31, 2011**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

April 19, 2011

The Honorable M. Wayne Winebriner  
Clerk of the Circuit Court  
County of Bath

Board of Supervisors  
County of Bath

Audit Period: January 1, 2010 through March 31, 2011  
Court System: County of Bath

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 matters 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 report.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Humes J. Franklin, Jr., Chief Judge  
Bonnie Johnson, 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

## COMMENTS TO MANAGEMENT

We noted the following matters 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.

### Report Unclaimed Property

The Clerk did not send unclaimed property totaling \$133 to the State Treasurer. The Clerk should send unclaimed property to the State Treasurer after due diligence procedures to locate the recipients have failed as required by the Code of Virginia.

### Properly Reconcile Bank Account

The Clerk did not reconcile the bank account for the months of February 2011 or March 2011. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increase the risk of a loss of funds. We recommend the Clerk perform monthly bank reconciliations.

**OFFICE OF THE CLERK  
M. WAYNE WINEBRINER  
BATH COUNTY CIRCUIT COURT  
PO BOX 180  
WARM SPRINGS, VA 24484  
540-839-7226 (Phone)  
540-839-7248 (Fax)**

May 17, 2011

Mr. Walter J. Kucharski  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Virginia 23218-1295

Dear Mr. Kucharski:

After receiving the audit report from Thomas Fraley, I requested to discuss the issues with Randy Johnson. I do appreciate his prompt telephone call and being able to discuss the issues before doing his report. He was very attentive and seemed to be genuinely concerned regarding the issues the auditor had reported. I realize that we have made errors that need to be corrected and strive to prevent a reoccurrence.

**Properly Reconcile Bank Account**

The bank statements were reconciled with the checkbook each month since our last audit. I had no problems until February, 2011. Then due to an error the BR 13 Bank Reconciliation Report did not print. The error was not noticed for several days, and then we were unable to run another report. I realize this is not acceptable and I should have requested help sooner than I did. In the future, the deputy clerks and I will make it a point to check the following morning after receiving the bank statement to make certain the BR 13 did print. In addition, if for some reason help is needed, I will contact the Supreme Court immediately.

**Report Unclaimed Property**

I now realize that I should not have delayed sending the unclaimed property totaling \$133.00 to the State Treasurer . However, \$100.00 of this total was a bond for a civil case, and the case had been settled. I was working with the attorney to see if a current address could be found to refund this bond. He told our office last week that he was unable to help us. Therefore, the \$133.00 will be forwarded to the State Treasurer. In the future, I will not hold unclaimed property but send it to the State Treasurer in a timely manner.

I hope I have given you acceptable solutions to correct the issues that we had, and I plan to begin immediately.

Should you have further questions or concerns, please do not hesitate to contact me.

Yours truly,

A handwritten signature in dark ink, appearing to read "M. Wayne Winebriner". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

M. Wayne Winebriner  
Clerk