



WILLIAM T. NEWMAN, JR.
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF ARLINGTON

FOR THE YEAR ENDED
JUNE 30, 2020

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.

Properly Prepare and File Annual Trust Fund Report

Repeat: No

The General Receiver did not include all required information in the annual trust fund report and it was not filed timely with the Circuit Court. Each year, by October 1st, the General Receiver is required to file with the Circuit Court an annual report of trust funds being held, which should include the approximate dates on which the monies will become payable to the beneficiary. The General Receiver did not file the 2020 annual report with the Circuit Court until January 28, 2021, and the report did not include the approximate distribution dates. The General Receiver should include all required information in the annual trust fund report and file it annually by October 1st as is required by § 8.01-600 of the Code of Virginia.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 19, 2021

The Honorable William T. Newman, Jr.
Chief Judge
County of Arlington

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, 2020. 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 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: Paul F. Ferguson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia