



GENE D. ROBINSON, III
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF ARLINGTON

FOR THE YEAR ENDED
JUNE 30, 2021

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.

Escheat Unclaimed Property

Repeat: No

The General Receiver did not escheat \$602,091 in unclaimed property as required by § 8.01-602 and § 55.1-2519 of the Code of Virginia. The General Receiver must identify funds unclaimed for over a year, petition the court to escheat the funds, and remit the funds to the Division of Unclaimed Property by November 1 of each year.

The General Receiver should escheat the unclaimed funds he is currently holding after performing the required due diligence and, going forward, should escheat eligible funds annually as required by the Code of Virginia.

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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

December 29, 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, 2021. 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.

The General Receiver has taken adequate corrective action with respect to the internal control finding reported in the prior year.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: Gene D. Robinson III, General Receiver
Paul F. Ferguson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia