



JANET A. HIX  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF APPOMATTOX

REPORT ON AUDIT  
FOR THE PERIOD  
OCTOBER 1, 2012 THROUGH MARCH 31, 2014

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 an instance of noncompliance with laws and regulations.

### Escheat Unclaimed Property

The Clerk did not escheat unclaimed property totaling \$63,128 as required by Section 55-210.26:1 of the Code of Virginia. The Clerk indicated that she did not have time to perform the required research to prepare the unclaimed property report. We recommend the Clerk remit these funds to the Division of Unclaimed Property as required by the Code of Virginia.

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 10, 2014

The Honorable Janet A. Hix  
Clerk of the Circuit Court  
County of Appomattox

Ronald C. Spiggle, Board Chairman  
County of Appomattox

Audit Period: October 1, 2012 through March 31, 2014  
Court System: County of Appomattox

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 an instance of noncompliance necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Leslie M. Osborn, Chief Judge  
Aileen T. Ferguson, 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

CLERK'S OFFICE

## Circuit Court of Appomattox County



JANET A. HIX, CLERK  
P.O. BOX 672  
APPOMATTOX, VIRGINIA 24522

(434) 352-5275  
FAX (434) 352-2781

Hon. Leslie M. Osborn  
Hon. Joel C. Cunningham  
Hon. Kimberley S. White  
Judges

July 9, 2014

Martha S. Mavredes  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218-1295

RE: Clerk's Response and Corrective Action Plan  
Audit Period: October 1, 2012 – March 31, 2014

Dear Ms. Mavredes:

The purpose of this letter is to formally address the items cited in your Audit Report for this Court for the audit period referenced above. I offer the following explanation and corrective action plan in response to the Comments To Management cited in your audit report:

### Escheat Unclaimed Property

I am aware that unclaimed property is to be reported and submitted to the Treasurer of Virginia. Because these funds are invested into interest bearing accounts, these accounts do not appear on the annual BR16 Unclaimed Property Report as a reminder to the Clerk to review and possibly escheat the accounts. Also, these accounts were not brought to my attention during the past audit as the cases involved were not pulled by the previous auditor.

I am presently working on escheating these funds to the Treasurer of Virginia. Due diligence will be performed through the attorneys involved in these civil cases. Once this is done, a court order will be entered by the Judge for these funds to be escheated.

For future cases, discussion will take place with the Judge to see if proper due diligence was performed by the attorney(s) involved in the case, and inquiry will be made to see if these funds cannot directly be escheated to the Treasurer of Virginia by the attorney's office, rather than the clerk being required to hold these funds. Also, when

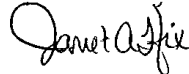
Martha S. Mavredes  
July 9, 2014  
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final orders are entered for an account that is not being held for the benefit of a minor, a due date of one (1) year from the final order date will be entered into the financial management system as a reminder to escheat these funds.

This office diligently seeks to perform all duties mandated by the Code of Virginia in accordance with recommended procedures in the most efficient, cost-effective manner while maintaining the best possible service to the citizens of Appomattox County. When workloads increase but staffing does not, it can be difficult to perform all these duties in a timely fashion.

In closing, I would like to thank Randy Johnson for his guidance and professionalism as well as the opportunity to share my response.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Janet A. Hix".

Janet A. Hix, Clerk

/jh