



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 4, 2024

The Honorable Tammy S. McElyea
Chief Judge
County of Wise

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, 2024. 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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the General Receiver's fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to the General Receiver's attention. The General Receiver has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: Dezarah J. Hall, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia