



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 9, 2015

The Honorable Ricardo Rigual  
Chief Judge  
County of Spotsylvania General District Court  
P.O. Box 339  
Spotsylvania, VA 22553-0339

Audit Period: July 1, 2013 through June 30, 2014  
Court System: County of Spotsylvania  
Judicial District: Fifteenth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

## **Escheat Unclaimed Property – Repeat**

The Clerk did not escheat unclaimed property totaling \$2,037 as required by Section 55-210.26:1 of the Code of Virginia. We recommend the Clerk remit these funds to the Division of Unclaimed Property and ensure someone reviews all liabilities annually for possible escheatment.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Kyra Lynn Bullock, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia