



**ROY C. MAYO, III  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF AMHERST**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2012 THROUGH SEPTEMBER 30, 2013**

### COMMENT 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

The Clerk did not escheat unclaimed property totaling \$21,941 when he filed his 2013 unclaimed property report. We recommend the Clerk remit all unclaimed property to the Division of Unclaimed Property as required by Section 55-210.26:1 of 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

December 2, 2013

The Honorable Roy C. Mayo, III  
Clerk of the Circuit Court  
County of Amherst

Robert Curd, Board Chairman  
County of Amherst

Audit Period: January 1, 2012 through September 30, 2013  
Court System: County of Amherst

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 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. 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: clj

cc: The Honorable John T. Cook, Chief Judge  
Clarence Monday, 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 Account



ROY C. MAYO, III  
CLERK OF COURT

CLERK'S OFFICE  
CIRCUIT COURT OF AMHERST COUNTY  
P. O. BOX 462  
AMHERST, VIRGINIA 24521

DEC 12 2013



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The Clerk identified as eligible and escheated eight accounts totaling \$17,769.32 in his 2013 Unclaimed Property Report. The Auditor identified an additional ten eligible accounts totaling \$21,941.00, which have now been escheated to the Commonwealth of Virginia.