



V. EARL STANLEY, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
JANUARY 1, 2014 THROUGH JUNE 30, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(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.

Remit Unclaimed Property (Repeat Finding)

The Clerk did not remit unclaimed property to the State Treasurer as required by the Code of Virginia. Our review of court records revealed accounts, totaling \$4,552, which are potentially eligible for escheatment. The Clerk should monitor and disburse liabilities on an ongoing basis. When accounts remain unclaimed, the Clerk should remit the funds to the state as unclaimed property in accordance with Sections 55-210.9:1 and 55-210.12 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 14, 2015

The Honorable V. Earl Stanley, Jr.
Clerk of the Circuit Court
County of Brunswick

Barbara J. Drummond, Board Chairperson
County of Brunswick

Audit Period: January 1, 2014 through June 30, 2015
Court System: County of Brunswick

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 W. Allan Sharrett, Chief Judge
Dr. Charlette T. Woolridge, 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

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

216 NORTH MAIN STREET
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V. EARL STANLEY, JR., CLERK
ANN M. CONNELL, CHIEF DEPUTY

CHERYL C. HOWERTON, DEPUTY
JACQUELINE S. MORGAN, DEPUTY

December 10, 2015

Martha S. Mavredes, CPA
Auditor of Public Accounts
Commonwealth of Virginia
Post Office Box 1295
Richmond, Virginia 23218

Audit Period: January 1, 2014 through June 30, 2015
Court System: County of Brunswick

Dear Ms. Mavredes,

Tracy Vaughan, Team Leader/ Senior Specialist, performed the audit of my office for the above-stated period. Pursuant to her instructions, I am sending this letter as my response and corrective action plan to the "COMMENTS TO MANAGAMENT" section of the audit report. The comment is entitled "Remit Unclaimed Property (Repeat Finding)."

I am aware unclaimed property is to be reported and submitted to the Treasurer of Virginia. Subsequent to the audit, before this letter was sent, the funds in question have been escheated to the Commonwealth. Also, I am aware this is a repeat finding.

However, the vast majority of entities due unclaimed funds were on-going businesses which had not negotiated checks this office had mailed them. In performing due diligence prior to escheating the funds, all entities indicated they would negotiate the checks. I, naively, believed them and allowed the remitting deadline to slip up on me.

My chief deputy and I have discussed this issue. We both shall be responsible for monitoring future deadlines as to when funds must be escheated. Funds will be escheated timely, regardless of statements made by intended recipients.

As previously stated, I appreciate the responsibility and duties of the Auditor of Public Accounts. During the years I have been audited as circuit court clerk, auditors from your office have been courteous, knowledgeable (for the most part), and helpful.

I appreciate the professional and courteous manner in which Tracy Vaughan, and her team, conducted our audit.

Yours very truly,



V. Earl Stanley, Jr., Clerk

VESjr/s