



BRIT DAVIS-HOOPAI
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF BUCHANAN

FOR THE YEAR ENDED
JUNE 30, 2024

Auditor of Public Accounts
Staci A. Henshaw, 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, the loss of assets or revenues, or otherwise compromise the General Receiver's fiscal accountability.

File Annual Trust Fund Report Timely

Repeat: No

The General Receiver delayed filing the 2024 annual trust fund report with the Buchanan County Circuit Court for thirty days after the due date. Section § 8.01-585 of the Code of Virginia requires the General Receiver to submit a report of trust funds by October 1 of each year, which includes account balances; amounts received, invested, and paid during the year; and the expected date of distribution. The General Receiver should file the annual trust fund report with the Buchanan County Circuit Court by October 1 each year as required by the Code of Virginia.

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AUDIT LETTER

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 6, 2025

The Honorable Jack S. Hurley
Chief Judge
County of Buchanan

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 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH/clj

cc: Brit Davis-Hoopai, General Receiver
Beverly S. Tiller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia