



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2025

The Honorable John Hart, Jr.
Chief Judge
County of Clarke General District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Clarke
Judicial District: Twenty-sixth

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 the following matter requiring management's attention and corrective action.

Escheat Unclaimed Property

Repeat: No

The Clerk did not report and remit unclaimed property as required by § 55.1-2524 of the Code of Virginia. At the end of the audit period, the Clerk was holding \$98 in unclaimed funds. The Clerk should escheat these funds to the Virginia Department of the Treasury Division of Unclaimed Property and annually report and remit all unclaimed funds as required by the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Amy Tisinger, Judge
Julie Aemmer, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia