



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 10, 2011

The Honorable Thomas L. Murphey
Chief Judge
County of Chesterfield General District Court
P. O. Box 144
Chesterfield, VA 23832-0144

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Chesterfield
Judicial District: Twelfth

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:

Properly Report and Record Unclaimed Property

The Accounting Supervisor improperly reported and recorded unclaimed property transactions in 2009 and 2010, by not including ten outstanding checks greater than one year old totaling \$780 and by voiding 16 outstanding checks greater than one year old totaling \$636, therefore making these refunds not available for escheatment and subject to refund to individuals. We recommend the Clerk and his staff perform due diligence and remit funds to the appropriate fund as required by Section 55-210.12 of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Philip V. Daffron, Judge
The Honorable Thomas L. Vaughn, Judge
The Honorable Pamela O'Berry
Carlton L. Hudson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia