

October 14, 1999

Marilyn Wilson
Clerk of the Circuit Court
County of Amelia

Board of Supervisors
County of Amelia

We have reviewed the internal controls of the Clerk of the Circuit Court of County of Amelia for the period July 1, 1997 through June 30, 1998.

Our primary objectives were to determine whether the Clerk has maintained sufficient internal controls, has adequate procedures for establishing, monitoring, and reporting unpaid fines, costs and restitutions; and maintains records for Moneys Under the Control of the Court as prescribed in Section 8.01-600 of the Code of Virginia.

The results of our tests found the Court has sufficient internal controls, adequate procedures for handling unpaid fines, costs, and restitutions, and maintain appropriate trust fund records. We discussed the results of our audit with the Clerk on July 26, 1999 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Thomas V. Warren, Chief Judge
Philip T. Vannoorbeeck, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia