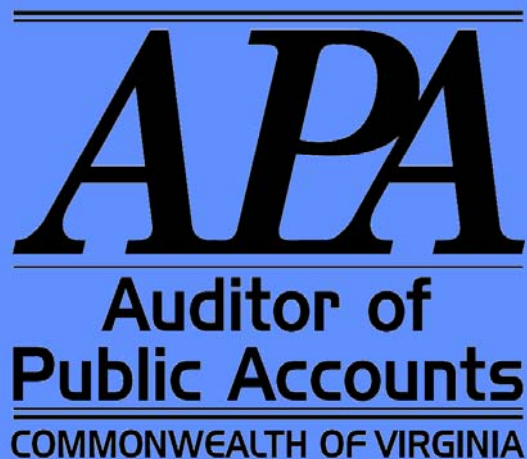


**C. BISHOP KNOTT
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PRINCE GEORGE**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2009 THROUGH MARCH 31, 2010**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

July 28, 2010

The Honorable C. Bishop Knott
Clerk of the Circuit Court
County of Prince George

Board of Supervisors
County of Prince George

Audit Period: April 1, 2009 through March 31, 2010
Court System: County of Prince George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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

WJK:clj

cc: The Honorable W. Allan Sharrett, Chief Judge
John Kines, 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

COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Recover District Court Costs

The Clerk is not properly recording and collecting the costs associated with court appointed attorneys. Section 19.2-336 of the Code of Virginia requires the Clerk to record and collect all the expenses incident to the prosecution, including costs certified from the District Court. The auditor tested 13 criminal cases and noted errors in four cases. Although the Clerk was able to correct one unpaid account, the Commonwealth sustained losses of \$480. The Clerk should ensure staff has adequate procedures in place to properly record and collect all appropriate costs.



Clerk's Office
Prince George Circuit Court
Prince George, Virginia

Bishop Knott Jr., Clerk
Post Office Box 98
Prince George, Virginia 23875
Telephone (804) 733-2640

Dear Mr. Kucharski,

Katherine St. Lawrence from your office has completed our annual audit and I would like to point out that she was very professional, cordial and helpful. Mrs. St Lawrence did discover that of the several million dollars that we collect each year the person in charge of the criminal division failed to assess court appointed attorney fees on 4 cases which were appealed from General District Court, one of which we were able to access due to his current incarceration. Although we lost four hundred and eighty dollars I decided public flogging would not be appropriate so we have now devised a plan to hopefully prevent this from happening in the future. We will now have one person assess all fines and cost for criminals and a second person, which I might add would be a large percentage of our small staff, to review the assessments. Also, several items of concern have already been addressed, Mrs. Atwater's security level has been reduced, Mrs. Smith is now able to sign on to IRMS, Mrs. Rose has check signing authority for the Trust Fund and the Court Administrator is in the process of setting a hearing date for the Martin Criminal case to disburse restitution. Again Mrs. St. Lawrence was a pleasure to work with and very helpful. Should you need any further information please call 804.733.2641

Best Regards,

Bishop Knott Jr.
Clerk of Circuit Court
Prince George County