

July 3, 2003

The Honorable Paul M. Metzger
Clerk of the Circuit Court
County of Spotsylvania

Board of Supervisors
County of Spotsylvania

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Spotsylvania for the period April 1, 2002 through March 31, 2003.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Time Payment Fee

In ten of 20 unpaid cases tested, court staff initially failed to assess the time-to-pay fee when defendants entered into payment agreements. Section 19.2-354 of the Code of Virginia requires clerk's to assess a one-time administrative fee whenever a defendant enters into a time agreement for paying court fines and costs. Although the time to pay fee was later assessed in the above cases, the Clerk should ensure that staff always assess the time to pay fee when appropriate.

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We discussed these comments with the Clerk on July 3, 2003 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable John R. Alderman, Chief Judge
Anthony W. Barrett, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
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TO: Paul M. Metzger, Clerk of the Circuit Court

Clerk Fax Number – 540-582-2169 Clerk Phone Number - 540-582-7090

FROM:

DATE: Tuesday, July 22, 2003 TIME: 7:24 AM

Number of pages including cover page:

CONFIDENTIAL FOR: Paul M. Metzger, Clerk

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. However, we are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

If you would like to present any new information pertaining to the finding(s) included in this draft report, it is important that you call me at (804) 225-3350 before . We plan to issue our final report at that time.