

June 27, 2003

The Honorable Malcolm A. Booker
Clerk of the Circuit Court
County of Buckingham

Board of Supervisors
County of Buckingham

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Buckingham for the period April 1, 2002 to 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 Establish and Document Due Dates

The Clerk does not properly enter or document due dates in the financial management system. In 13 of 20 unpaid criminal cases, the due date was not the date specified in the court order. In the absence of a court order the due date should be the trial date unless a defendant enters into an installment or deferred payment agreement as prescribed in Section 19.2-354 of the Code of Virginia. Court staff should enter the due dates based upon the above criteria and not change due dates without proper documentation.

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We discussed these comments with the Clerk on June 27, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable William L. Wellons, Chief Judge
Rebecca Carter, 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
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