



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 17, 2001

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 October 1, 1999 through March 31, 2001.

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; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:aom

cc: The Honorable William L. Wellons, Chief Judge  
Rebecca Carter, County Administrator  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia

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The Honorable William L. Wellons  
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