

October 25, 2002

The Honorable Marilyn L. Wilson  
Clerk of the Circuit Court  
County of Amelia

Board of Supervisors  
County of Amelia

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Amelia for the period July 1, 2001 through June 30, 2002.

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. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Record and Report Trust Fund Balances

The Clerk continues to improperly carry a \$201,719 trust fund in the Court's automated financial system as a court fund. These funds are not monies under control of the Clerk, but instead, are the responsibility of a court appointed Special Commissioner. Of the funds under the control of the Clerk, we found one account for \$2,635 that had no interest posted in the system for up to two years. As a result, the financial system and the Annual Trust Fund Report to the Court reflect an inaccurate amount of funds held by the Clerk. The Clerk should properly invest, record and report all funds received by the Court in accordance with the Section 8.01-600 of the Code of Virginia.

#### Properly Reflect Payment Terms

In four of nine cases tested with payment agreements, the Clerk entered payment terms in the court's automated system that did not agree to the agreement signed by the defendant. The Clerk should accurately record the terms of the signed payment agreement in the automated system. Improper payment terms may hinder collection efforts and could result in loss of revenue for the Commonwealth.

The Honorable Marilyn L. Wilson  
Board of Supervisors  
October 25, 2002  
Page Two

We discussed these comments with the Clerk on October 25, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Thomas V. Warren, Chief Judge  
Phillip T. Vannoorbeeck, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts