

February 22, 2002

The Honorable Marie C. Durrer  
Clerk of the Circuit Court  
County of Greene

Board of Supervisors  
County of Greene

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greene for the period October 1, 2000 through December 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. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Establish Accounts Receivables Timely

While this audit shows improvement, the Clerk still does not properly establish accounts receivables. Specifically, we identified the following instances.

- The Clerk does not establish criminal receivable accounts on the court's automated accounting system immediately after the final disposition of the case. In 13 of 15 unpaid cases tested, the Clerk did not set up the receivable for up to 38 days after the final disposition. The Clerk should immediately establish receivables to strengthen collection procedures and increase the collection of court revenue.
- The Clerk does not promptly enter unpaid fines and costs into the Judgment Lien Docket Book as required by Section 8.01-446 of the Code of Virginia. In 12 of 15 cases tested, the Clerk recorded cases from 16 days to 75 days late. The Judgment Lien Docket is an

important tool for the collection of fines and costs. The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket and use all available remedies to collect fines and costs.

These weaknesses hinder the collection of fines, costs, and fees. The Clerk should immediately implement procedures to ensure that she properly establishes accounts receivables.

We discussed these comments with the Clerk on February 22, 2002, and we acknowledge the cooperation extended to us by the court during this engagement.

#### AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Edward L. Hogshire, Chief Judge  
Julius L. Morris, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
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**TO: Marie C. Durrer, Clerk of the Circuit Court**

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**Clerk Fax Number – 434-985-6723      Clerk Phone Number - 434-985-5208**

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**FROM: Carol MacVaugh, Court Audit Supervisor**

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**DATE: Friday, April 12, 2002      TIME: 9:48 AM**

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**Number of pages including cover page:**

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**CONFIDENTIAL FOR: Marie C. Durrer, Clerk**

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

**It is important that you call me at (804)-225-3350 x335 on or before Monday, April 8th, if you have questions or comments regarding the findings in this report. Otherwise, the report will be issued as shown. Thank you for your time.**