

January 10, 2003

The Honorable Gwynne J. Chatham  
Clerk of the Circuit Court  
County of Westmoreland

Board of Supervisors  
County of Westmoreland

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Westmoreland for the period October 1, 2001 through September 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 a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Update and Maintain the Court's Case Management System

The Clerk does not consistently update and maintain the court's case management system. Specifically, in 24 of 26 civil cases reviewed, the Judge ordered the case closed; however, the Clerk did not update the court's case management system with the final disposition. The Clerk should immediately enter final dispositions in the court's case management system for ended cases and should establish appropriate policies and procedures to help ensure the court's case management system reflects actual case activity. Failure to update the court's case management system and monitor case activity could result in the dissemination of incorrect information.

#### Properly Manage Cash Collections

The Clerk does not deposit state collections exceeding \$5,000 into the state treasury's bank account twice a week as required by Section 2.2-806 of the Code of Virginia. Specifically, in 46 of 52 weeks tested, although collections exceeded \$5,000, the Clerk deposited state monies only once a week. The Clerk should immediately change her deposit procedures to comply with the Code of Virginia.

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We discussed these comments with the Clerk on January 10, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable John R. Alderman  
Norm Risavi, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
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