



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 30, 2002

The Honorable Roger L. Morton  
Chief Judge  
County of Culpeper General District Court  
Cameron Street  
Culpeper, VA 22701

The Honorable Susan L. Whitlock  
Chief Judge  
County of Culpeper Juvenile and 135 West  
Domestic Relations District Court  
P.O. Box 452  
Louisa, VA 23093

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Culpeper District Court 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; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weaknesses in internal controls that the Clerk needs to address as described below.

## Properly Document Manual Receipts

For six of eight receipts tested, the Clerk failed to document manual receipt activity on the Daily Receipt Register Report as required by Chapter 7 of the Financial Management Systems User's Guide. Appropriate documentation of manual receipts helps ensure the proper entry of transactions in the system and helps prevent theft, misappropriation, or other loss of funds. The Clerk should properly document and account for all manual receipts, as required.

We discussed these comments with the Clerk on October 29, 2002, and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Frank Sommerville, Judge  
Janet L. Brown, Clerk  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia

The Honorable Roger L. Morton  
Chief Judge  
County of Culpeper General District Court  
135 West Cameron Street  
Culpeper, VA 22701

The Honorable Susan L. Whitlock  
Chief Judge  
County of Culpeper Juvenile and Domestic Relations  
P.O. Box 452  
Louisa, VA 23093

Janet L. Brown  
Clerk of the Court  
County of Culpeper  
135 West Cameron Street  
Culpeper, VA 22701

The Honorable Frank Sommerville, Judge  
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- 1 Report File
- 1 Working Papers

Commonwealth of  
Virginia  
Auditor of Public Accounts

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**TO:** Janet L. Brown, Clerk of the Combined Court

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Clerk Fax Number – Clerk Phone Number –

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**FROM:**

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**DATE:** Wednesday, December 15, 1999

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**Number of pages including cover page:** 3

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**CONFIDENTIAL FOR:**, Janet L. Brown

**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 \_\_\_\_\_ at (804)-225-3350 when you receive this draft for a discussion of our findings.** We will issue the final report shortly after hearing from you.