

July 2, 2003

The Honorable Peggy W. Walton  
Clerk of the Circuit Court  
County of Middlesex

Board of Supervisors  
County of Middlesex

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Middlesex for the period April 1, 2002 through March 31, 2003.

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

#### Promptly Docket and Index Judgments

The Clerk does not consistently enter all unpaid fines and costs in the Judgment Lien Docket as required by Section 8.01-446 of the Code of Virginia. In 11 of 20 cases tested, the Clerk did not enter the judgment. In two additional cases tested, the Clerk entered the judgment up to 40 days after the disposition date. The Judgment Lien Docket is an important tool for the collection of fines and costs. The Clerk should record all unpaid fines and costs in the Judgment Lien Docket without delay.

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We discussed these comments with the Clerk on July 3, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable William H. Shaw, Chief Judge  
Charles M. Culley, Jr., County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts