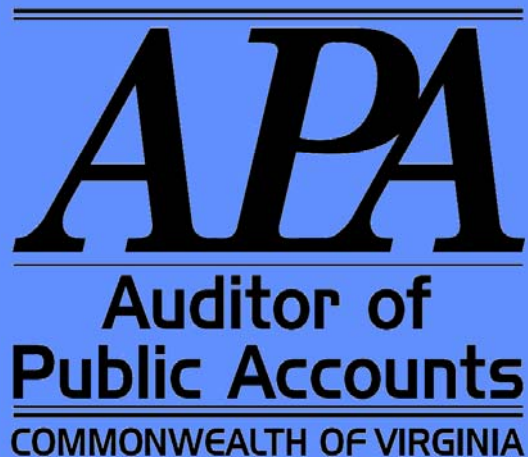


**MARIE C. DURRER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GREENE**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



-TABLE OF CONTENTS-

	<u>Pages</u>
AUDIT LETTER	1-2
COMMENTS TO MANAGEMENT	3
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	4-5



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 10, 2010

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

Board of Supervisors
County of Greene

Audit Period: January 1, 2009 through December 31, 2009
Court System: County of Greene

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. 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.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Cheryl V. Higgins, Chief Judge
Barry Clark, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

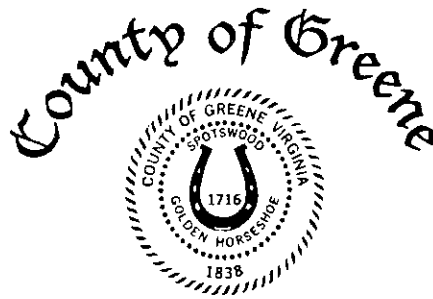
Improve Accounts Receivable Management

The Clerk does not have anyone certified on the Integrated Revenue Management System (IRMS) and therefore cannot use the Tax Set-Off program to intercept refunds to pay delinquent fines and cost. Section 58.1-520 of the Code of Virginia, directs that "all state agencies and institutions shall participate in this program". The Clerk should immediately seek certification and have at least one other employee receive this certification. The Tax Set-Off program is an important process in collecting delinquent debts owed to your court.

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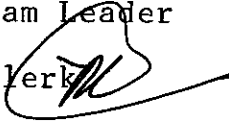
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March 31, 2010

TO: Linda Gray, Judicial Systems Audit Senior Specialist
Shenandoah Valley Team Leader

FROM: Marie C. Durrer, Clerk 

As of December 31, 2009 this office was not in compliance with the tax setoff. We had been concentrating on money under the control of court as to setting up files and monies so the auditors could go directly to a file drawer. As you are aware of, you were very pleased with how this had progressed and well as the filing systems for reports.

We had begun contact with the Department of Taxation beginning in the early part of March, 2010 to enable us to download IRMS. We had some difficulty with Department of Taxation and IRMS, one saying one thing and the other saying something else. We have been able to finally download two computers, and Anita has been able to begin testing and has completed three tests. She even tried to do the testing on her home computer where she could have quiet time and without interruption, however, was not successful. Unfortunately the way our office configuration is set up, persons can walk directly up to our offices and interrupt, not realizing they are interrupting a test. I am planning on having the program downloaded to my computer also.

As you are aware of, I only have a staff of three deputies and a busy office, as well as being in a rural area, individuals are always coming in for us to look up something. Rural area clerks office are different from larger offices.

I know this is not an excuse, however, I wanted to explain why everything can not be complete as required or as thorough as I would like.

If you have any questions, please feel free to contact this office.

If all goes well, by April 15, 2010, I will have at least two persons qualified.