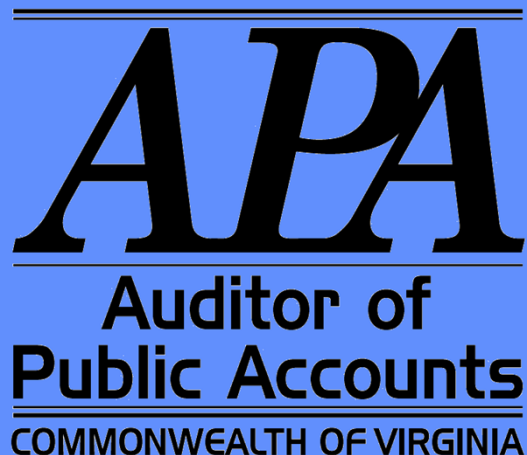


**GWYNNE J. CHATHAM
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WESTMORELAND**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 10, 2011

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

Board of Supervisors
County of Westmoreland

Audit Period: January 1, 2010 through December 31, 2010
Court System: County of Westmoreland

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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

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:alh

cc: The Honorable Gordon F. Willis, Chief Judge
Norma Risavi, 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.

Properly Remit Excess Copy Revenues

During the audit period, the Clerk over paid copy fees to the locality resulting in a loss to the Commonwealth of \$1,889. The Clerk should make immediate arrangements to recoup these funds from the locality for reimbursement to the Commonwealth and pending reimbursement by the locality the Clerk should establish a receivable to the Commonwealth.

The locality leases and maintains the Clerk's copy equipment and receives a monthly reimbursement from copy fees of any expenses. The Clerk calculates the payment to the locality and deposits the excess copy fees with the Commonwealth. For all periods subsequent to the audit, the Clerk should properly calculate the locality share of cost and send the excess copy fees to the Commonwealth.

**Westmoreland County Circuit Court
Gwynne J. Chatham, Clerk
P. O. Box 307
Montross, Va. 22520**

April 28, 2011

**Auditor of Public Accounts
Attn: Karen Helderman, Circuit Court Director
P. O. Box 1295
Richmond, Va. 23218**

Dear Ms. Helderman:

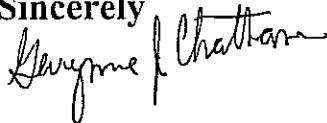
Thank you for the recent audit of cash receipts and disbursements handled by my office. Following the review by your staff, the irregularity was identified. I will address it below.

Properly Remit Excess Copy Revenues

As was discussed with Dee from your staff, I have taken immediate action to reimburse the state the copy fee money that was overpaid to the County. Starting in April I stopped making payments to the County for copy fee money that was collected and will continue to do this until I have reimbursed the State the amount that was overpaid.

I have reviewed this finding with my staff to prevent this same concern from arising in the future.

If I may be of further assistance please do not hesitate to call.

Sincerely


Gwynne J. Chatham, Clerk

04/28/11 10:58