

July 3, 2001

The Honorable Wayne M. Cosby
Clerk of the Circuit Court
County of Southampton

Board of Supervisors
County of Southampton

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Southampton for the period October 1, 1999 through March 31, 2001.

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.

Resolve Unidentified Trial Balance Line Items

The Clerk could not identify the origin or ownership of two investment accounts totaling \$15,800, which have been on the Court's books since the early 1980's. The investments consist of a \$10,000 Certificate of Deposit and \$5,800 in a money market account. The Clerk should determine and document the ownership of these accounts. If the Clerk cannot identify the account owners within a reasonable period not to exceed six months, the Clerk should take the necessary action to escheat the money to the state.

Properly Assess Costs in Criminal Cases

The Clerk did not properly assess the court appointed attorney fee in 10 of 20 criminal cases tested. The Clerk must assess fines and costs in accordance with the Code of Virginia. The Clerk should ensure he and his staff understand all fees and costs and keep abreast of any changes that may occur periodically in the fee structure.

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We discussed these comments with the Clerk on June 1, 2001, and acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable Westbrook Parker, Chief Judge
Michael W. Johnson, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
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