



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 21, 2003

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

The Honorable Edward. DeJ. Berry
Chief Judge
County of Greene Juvenile and
Domestic Relations District Court
411 East High Street
Charlottesville, VA 22901

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Greene District Court for the period January 1, 2002 through December 31, 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 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.

Report Unclaimed Property

The Clerk did not prepare the annual Unclaimed Property Report or the Unclaimed Restitution Report by November 1 as required by Section 55-210.12 and 19.2-305.1 of the Code of Virginia. We found \$357 in property and restitution potentially eligible for escheatment to the Commonwealth. The Clerk should review all liabilities and outstanding checks annually, perform due diligence and report and escheat amounts over one year old to the state treasurer. Failure to report unclaimed property to the Commonwealth may subject the Clerk to an interest penalty.

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We discussed these comments with the Clerk on March 21, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable William G. Barkley, Judge
The Honorable Susan L. Whitlock, Judge
The Honorable Dwight D. Johnson, Judge
Ellen S. Collier, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia