

July 20, 2001

The Honorable David C. Mabie
Clerk of the Circuit Court
County of Prince William

Board
County of Prince William

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Prince William for the period July 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 weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Manage Accounts Receivables

In 13 of 28 cases tested, the Criminal Division did not require defendants to sign pay agreements when establishing them. The Financial Management System User's Guide requires defendants to sign pay agreements so they understand their obligation to the court and payment terms. Therefore, the Court should require defendants to sign the original pay agreements.

Properly Manage Manual Receipts

The Clerk does not properly manage manual receipts. We found five manual receipts issued out of sequence; three receipts entered into the financial accounting system from 14 to 27 days late; two receipts never entered into the accounting system at all; and court personnel could not find three manual receipts. The Clerk should immediately establish procedures to issue, account for, record, and maintain manual receipts in accordance with the Financial Management System User's Guide. Properly managing manual receipts helps reduce the risk of loss or theft of Court money.

We discussed these comments with the Clerk on July 19, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Herman A. Whisenant, Jr., Chief Judge
Craig S. Gerhart, County Executive
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
Supreme Court of Virginia