



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 12, 2004

The Honorable Robert C. Wrenn
Clerk of the Circuit Court
County of Greenville

Board of Supervisors
County of Greenville

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greenville for the period April 1, 2003 through June 30, 2004.

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.

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.

Our audit was more limited than would be necessary to provide assurance on internal controls or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal controls, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

We noted no matters involving internal control and its operation that we consider to be reportable conditions. A reportable condition involves a matter coming to our attention relating to a deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

The results of our tests of compliance with applicable laws and regulations disclosed an instance of noncompliance. The subsection of the report titled "Compliance Findings and Auditor's Recommendations includes this instance of noncompliance entitled "Properly Record

Court Orders.” This matter does not result in the loss of revenue to the Commonwealth, but complicates the searches conducted by individuals using the courts records.

We discussed these comments with the Clerk on November 12, 2004 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

Enclosure

cc: The Honorable Sam Campbell, Chief Judge
K. David Whittington , County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

COMPLIANCE FINDINGS AND AUDITOR'S RECOMMENDATIONS

The following finding is an instance of noncompliance with applicable laws or regulations that the Clerk needs to address. This matter does not result in the loss of revenue to the Commonwealth, but complicates the searches conducted by individuals using the courts records. We have included the Clerk's entire response to this finding as an enclosure to this report.

Properly Record Court Orders

The Clerk does not record court orders in the Common Law Order Book. The Clerk has chosen to maintain an electronic order book, which requires scanning written court orders to index and record the documents. Court staff have not scanned any court orders into the electronic order book since September 2001. As a result, the order book does not contain references to all daily proceedings, orders, and judgments of the court as required by Sections 17.1-123 and 17.1-124 of the Code of Virginia. The Clerk should ensure that staff properly record all court orders in the Common Law Order Book timely to ensure court proceedings are duly recorded and available for review.

Clerk's Response:

(The)"finding is correct. We have orders that have not been filmed or scanned for the Common Law Order Book since September 2001. The court files contain either the original order or a copy of each order for use by anyone seeking information on the file. They are accessible to the public at any time."

In 2001 we were microfilming orders. When the budget cuts occurred in 2002, we lost one full time employee and a part time employee whose main duty was microfilming. Consequently, the filming was one of the things that had to wait in order to meet other deadlines and serve the citizens in our community. My Chief Deputy had to come to the front to answer the telephones and assist with walk on traffic, in addition to handling a heavy criminal docket. Deadlines on many things became an issue and we fell further and further behind on the filming in the Common Law Order book, which was a major concern to us.

The criminal files are complete and include all fines assessed; defendant's have been billed, and we have all plans of collection in place that have been suggested by your office as well as that of the Supreme Court. Our collection rate is good. We do not think revenue has been an issue.

We are currently preparing the records for indexing and scanning records into the Records Indexing System through the Supreme Court and should have them completed in the near future."

Auditor's Comment: Although the Clerk has stated that all court files contain either the original or a copy of the relevant court order, we found that the court order was missing from the case file in five of the 20 criminal cases we tested.

CIRCUIT COURT JUDGES:
SAM CAMPBELL
PRINCE GEORGE

W. ALLAN SHARRETT
EMPORIA, VIRGINIA



GREENSVILLE
• V I R G I N I A •

...Growing Towards New Horizons

CIRCUIT COURT OF GREENSVILLE COUNTY

ROBERT C. WRENN
CLERK

KAY J. CALLAHAN
CHIEF DEPUTY

DEPUTIES:
JO ANNE CONNER
ALISON WRENN
BARBARA ARTHUR

November 22, 2004

Mr. Jim Shepard, Audit Director
Auditor of Public Accounts
P. O. Box 1295
Richmond, Virginia 23218

Dear Jim:

On Friday, November 12, I signed a Memorandum stating I needed to respond to an audit finding noted by Marie Costanzo of your office.

Mrs. Costanzo's finding is correct. We have orders that have not been filmed or scanned for the Common Law Order Book since September 2001. The court files contain either the original order or a copy of each order for use by anyone seeking information on the file. They are accessible to the public at any time.

In 2001 we were microfilming orders. When the budget cuts occurred in 2002, we lost one full time employee and a part time employee whose main duty was microfilming. Consequently, the filming was one of the things that had to wait in order to meet other deadlines and serve the citizens in our community. My Chief Deputy had to come to the front to answer the telephones and assist with walk on traffic, in addition to handling a heavy criminal docket. Deadlines on many things became an issue and we fell further and further behind on the filming in the Common Law Order Book, which was a major concern to us.

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We are currently preparing the records for indexing and scanning records into the Records Indexing System through the Supreme Court and should have them completed in the near future.

We enjoyed working with Marie Costanza and her team while they were in our office. We would appreciate your consideration in handing this audit point.

Thank you very much.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert C. Wrenn". The signature is fluid and cursive, with the first name "Robert" being more prominent and the last name "Wrenn" following in a similar style.

Robert C. Wrenn