



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 11, 2001

The Honorable Robert Woodson, Jr.
Chief Judge
County of Buckingham General District Court
P. O. Box 127
Buckingham, VA 23921

The Honorable Frank Slayton
Chief Judge
County of Buckingham Juvenile and
Domestic Relations District Court
P. O. Box 127
Buckingham, VA 23921

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Buckingham District Court 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; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Review Monthly Bank Reconciliations

The Clerk does not review the bank reconciliations performed by the deputy. Monthly bank reconciliations are essential for determining the proper recording of all transactions and detecting errors. In a small court, it is very important that the Clerk review all monthly bank reconciliations to ensure they are prepared promptly and completely.

We discussed these comments with the Clerk on May 17, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: Judy P. Jamerson, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia

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1 Report File
1 Working Papers

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