

July 17, 2003

The Honorable C. Bishop Knott
Clerk of the Circuit Court
County of Prince George

Board of Supervisors
County of Prince George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Prince George for the period April 1, 2002 through March 31, 2003.

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/or policies that the Clerk needs to address as described below.

Properly Assess and Collect Fees

The Clerk did not assess and collect the DNA sample fee when appropriate, in criminal cases as provided by Section 19.2-310.2 of the Code of Virginia. The Clerk should ensure that staff assesses the DNA sample fee in all applicable cases when the defendant is convicted of a felony in accordance with state law. The Clerk subsequently claimed that the DNA sample fee has since been assessed on all applicable criminal cases.

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We discussed these comments with the Clerk on July 17, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Robert G. O'Hara, Jr., Chief Judge
Brenda Garton, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
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