

February 16, 1999

Annie L. Williams  
Clerk of the Circuit Court  
County of Dinwiddie

Board of Supervisors  
County of Dinwiddie

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Dinwiddie for the period July 1, 1997 through June 30, 1998. We conducted our audit in accordance with generally accepted auditing standards.

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.

#### Reconcile Bank Account Monthly

The Clerk does not reconcile the bank account monthly. Proper bank reconciliations include identifying and making adjustments to the automated accounting system when differences exist between the bank balance and the system balance. We reconciled the Clerk's bank account and found errors dating to September 1997. The Clerk should reconcile her bank account monthly, identifying and adjusting all reconciling items promptly. When the Clerk cannot reconcile her account, she should immediately seek assistance from the Supreme Court.

#### Promptly Docket and Index Judgments

The Clerk does not consistently enter all unpaid fines and costs in the Judgment Lien Docket as required by §8.01-446 of the Code of Virginia. In 5 of 22 unpaid criminal cases tested, the Clerk did not docket the judgment. The Judgment Lien Docket is an important tool for the collection of fines and costs. The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket.

### Properly Assess Costs

The Clerk improperly assesses a \$8 fee for docketing and indexing unpaid fines and costs. In 8 of 22 unpaid criminal cases tested, the Clerk charged the defendant a \$8 fee for docketing the unpaid fines and costs. The Clerk has incorrectly interpreted §17.1-275(17) of the Code of Virginia to allow a fee; however, this section does not provide for such an assessment. The Clerk should immediately cease assessing this fee.

We discussed these comments with the Clerk on February 17, 1999 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Oliver A. Pollard, Jr., Chief Judge  
R. Martin Long, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia