

June 25, 2002

The Honorable David A. Bell
Clerk of the Circuit Court
County of Arlington

County Board of Supervisors
County of Arlington

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Arlington for the period April 1, 2001 through March 31, 2002.

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 a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Strengthen Accounts Receivable Procedures

The Clerk's staff change individual accounts receivable due dates in the automated financial system without signed payment agreements. Normally, fines and costs stemming from violations of law are due within fifteen days of sentencing. However, Section 19.2-354, of the Code of Virginia provides that defendants who are unable to pay the fines and costs within the fifteen day period may enter into deferred or installment payment agreements. Individual account payment due dates should not be changed without the signed payment agreement.

The Clerk should implement procedures to ensure court staff do not change due dates unless a payment agreement has been established. This will enhance collection efforts and also lessen the risk of fraud.

We discussed these comments with the Clerk on June 25, 2002 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable P. F. Sheridan, Chief Judge
Ronald Carlee, County Manager
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
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