

May 19, 2003

The Honorable Ray S. Campbell, Jr.
Clerk of the Circuit Court
County of Caroline

Board of Supervisors
County of Caroline

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Caroline 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 policies that the Clerk needs to address as described below.

Strengthen Accounts Receivable Procedures

The Clerk should strengthen the office's procedures for managing accounts receivables. Specifically, we noted the following:

- In 15 of the 20 criminal cases tested, the Clerk did not enter delinquent fines or costs in the Judgment Lien Docket Book promptly or not at all. Section 8.01-446 of the Code of Virginia, requires clerk's to enter all judgments in the Judgment Lien Docket Book without delay.
- In six of 20 cases tested, the Clerk did not calculate the correct due dates for the payment of fines and fees as required in Section 19.2-354 of the Code of Virginia.

Properly managing accounts receivable is an important tool for collecting unpaid fines and fees. The Clerk should record delinquent accounts into the Judgment Lien Docket Book without delay and properly calculate fine and fee payment due dates.

Properly Assess Fees

The Clerk does not properly assess all applicable fees on criminal cases. In seven of 15 criminal cases tested, the Clerk failed to assess the DNA testing fee as required by 19.2-310.2 of the Code of Virginia. We also noted that the Clerk did not assess a local jail-processing fee when warranted when defendants were sentenced to confinement. Failure to properly assess fees results in loss of revenue for the Commonwealth and the locality. The Clerk should ensure that court staff assess all applicable fees on criminal cases.

Properly Monitor Civil Cases

The Clerk does not properly monitor inactive civil cases. Section 8.01-335 of the Code of Virginia establishes guidelines for removing inactive civil cases from the court's docket after one, two, and three years of inactivity. We noted that the court's docket lists more than 550 civil cases dating back as far as 1983. The Clerk should immediately identify inactive civil cases, petition the court to remove them from the docket, and refund any bonds.

We discussed these comments with the Clerk on May 19, 2003 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Horace A. Revercomb, III, Chief Judge
Percy Ashcraft, 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
Director, Admin and Public Records
Department of Accounts

The Honorable Ray S. Campbell, Jr.
Clerk of the Circuit Court
County of Caroline
P. O. Box 309
Bowling Green, VA 22427

The Honorable Horace A. Revercomb, III
Chief Judge of the Circuit Court
County of Caroline
P. O. Box 309
Bowling Green, VA 22427

Board of Supervisors
County of Caroline
P. O. Box 447
Bowling Green, VA

Percy Ashcraft
County Administrator
County of Caroline
P. O. Box 447
Bowling Green, VA 22427

G. Paul Nardo
Chief Policy and Communications Advisor to the Speaker
General Assembly Building
Room 635A

Bruce Haynes, Executive Secretary
Compensation Board
202 North Ninth Street
Richmond, VA 23219

Paul Delosh, Technical Assistance
Supreme Court of Virginia
pdelosh@courts.state.va.us

Martin Watts, Court Analyst
Supreme Court of Virginia
mwatts@courts.state.va.us

Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

dlucido@courts.state.va.us

Director, Admin and Public Records
Department of Accounts
James Monroe Building
2nd Floor

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