

June 11, 2003

The Honorable Robert C. Wrenn  
Clerk of the Circuit Court  
County of Greenville

Board of Supervisors  
County of Greenville

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greenville 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.

#### Properly Monitor Civil Cases

As noted in our prior audit report, the Clerk does not consistently 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, or three years of inactivity. The Court's Docket shows 91 civil cases that are up to 16 years old. Additionally, the Clerk could not locate the case files for three cases reviewed. The Clerk should immediately identify inactive civil cases, petition the Court to remove them from the docket, and refund any bonds. Further, the Clerk should begin to consistently monitor inactive cases.

#### Remit Payroll Advance to Compensation Board

Also, as noted in prior audit report, the Clerk continues to improperly hold a \$3,000 advance for payroll expenses from the Compensation Board. The locality began processing payroll for the Clerk's office

more than four years ago, but the Clerk has not returned the \$3,000 advance. The Clerk should immediately return these funds to the Compensation Board.

#### Properly Assess Court Costs

The Clerk does not consistently assess the proper Court costs in criminal and traffic cases in accordance with the Code of Virginia. Specifically, in 13 of 20 cases tested, Court Staff made assessment errors totaling \$2,481. Errors ranged from assessing some fees that were not applicable to a case, to not assessing other fees that were applicable to a case. Contributing to the problem, Court Staff use an outdated and incomplete locally produced cost sheet when assessing fines and fees.

The Clerk should ensure that Court Staff stay abreast of any changes to the types and amounts of costs assessed in criminal and traffic cases. The Clerk should immediately update the Court's cost sheet to reflect current information so that Staff assesses costs in accordance with state law.

#### Maintain the Trust Fund Order Book

The Clerk has not scanned and entered information in the electronic Trust Fund Order Book, including the most recent annual report as required by Section 17.1-125 of the Code of Virginia. The Clerk has chosen to maintain an electronic Trust Fund Order Book, which requires the Clerk to scan the written orders so they can be indexed and recorded. The Clerk has not scanned the Court orders into the electronic order book since March 2002. The Trust Fund Order Book serves as a central record of trust fund activity within the Court. The Clerk should immediately conform to the specific code requirements for preparing the annual report and properly record the annual report electronically in the Trust Fund Order Book.

We discussed these comments with the Clerk on June 11, 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  
Lane Ramsey, 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