

December 5, 2003

The Honorable Charles T. Sturgill
Clerk of the Circuit Court
County of Grayson

Board
County of Grayson

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Grayson for the period October 1, 2002 through September 30, 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 instances of noncompliance with applicable laws, regulations, and policies. However, we noted (a) weaknesses in internal controls that the Clerk needs to address as described below.

Promptly Receipt Collections

The Clerk failed to promptly receipt collections of hunting and fishing licenses in the court's Financial Management System. Specifically, the Clerk receipted collections up to five business days after receiving payment. The Clerk's failure to promptly receipt collections may result in inaccurate reporting of monies held by the Court and could result in a loss of revenue for the Commonwealth.

Reconcile Office Expenses

The Clerk fails to reconcile his monthly office expenses to the amounts recorded in the court's Financial Management System. Failure to perform proper expense reconciliations could result in inaccurate reporting and reimbursement from the State Compensation Board.

We discussed these comments with the Clerk on December 5, 2003 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Robert M. D. Turk, Chief Judge
Donald G. Young, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
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