

February 13, 2001

Barbara U. Gregory  
Clerk of the Circuit Court  
County of New Kent

Board of Supervisors  
County of New Kent

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of New Kent for the period July 1, 1998 through September 30, 2000.

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

#### **Properly Document Due Date Changes**

The Clerk does not properly document due date changes as required by the Code of Virginia Section 19.2-354. In eight of 35 criminal cases tested (23 percent), the Clerk altered the due dates without appropriate documentation. All fines and costs are payable immediately upon final disposition unless otherwise ordered by the court or evidenced by a written payment plan. Court staff should not alter due dates unless they have an established or revised payment agreement.

#### **Properly Assess Fees for Wills and Administrations**

The Clerk charges a \$10 miscellaneous Clerk's fee for probating a will without a qualification. The Clerk has no statutory basis for charging the additional fee. The Clerk must only charge fees specified by the Code of Virginia Section 17.1-275(2)(3).

The Clerk does not have documentation to support the computation of clerk's fees assessed with will filings. In seven of ten instruments tested, the auditor could not determine whether the Clerk assessed and collected the appropriate fees. The Clerk should document the computation and assessment of all fees.

We discussed these comments with the Clerk on February 13, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Prentis Smiley, Jr., Chief Judge  
R.J. Emerson, Jr., AICP, County Administrator  
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