



Commonwealth of Virginia

Auditor of Public Accounts

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Walter J. Kucharski, Auditor

June 29, 2004

The Honorable J. Steve Thomas, Sr.
Clerk of the Circuit Court
County of Northumberland

Board of Supervisors
County of Northumberland

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Northumberland for the period April 1, 2003 through March 31, 2004.

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 Enter Judgments and Assess Court Costs

As noted in our previous audit, the Clerk needs to strengthen court procedures for recording judgments for delinquent fines and costs in the Judgment Lien Docket and for assessing certain court costs. Specifically, we noted the following:

- In 13 of the 20 cases tested, the Clerk failed to promptly enter judgments for delinquent fines and costs on criminal cases into the Judgment Lien Docket Book as required by Section 8.01-446 of the Code of Virginia. We noted delays of up to 120 days.
- The Clerk failed to consistently assess all applicable court fees and costs on criminal cases. We noted errors such as not assessing the \$150 Drug Offender fee when applicable; and over assessing or under assessing fixed felony fees.

The Clerk should establish procedures that ensure staff promptly enter judgments and assess all applicable court fees in accordance with the Code of Virginia. Further, the Clerk should routinely review staff work to ensure compliance with state law.

We discussed these comments with the Clerk on June 29, 2004 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable John R. Alderman, Chief Judge
Kenny Eades, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts