

March 21, 2003

The Honorable Marie Durrer
Clerk of the Circuit Court
County of Greene

Board of Supervisors
County of Greene

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greene for the period January 1, 2002 through December 31, 2002.

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 weakness in internal controls that the Clerk needs to address as described below.

Establish Accounts Receivable Timely

As noted in the previous two audits, the Clerk does not establish criminal receivable accounts on the Court's automated accounting system immediately after the final disposition of the case. In 14 of 20 unpaid cases tested, the Clerk did not set up the receivable for up to 37 days after the final disposition. The Clerk should immediately establish receivables to strengthen collection procedures and increase the collection of court revenue.

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We discussed these comments with the Clerk on March 21, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Daniel R. Bouton, Chief Judge
Julius L. Morris, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
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Supreme Court of Virginia
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