

July 23, 2001

The Honorable Gayle J. Ashworth  
Clerk of the Circuit Court  
County of Essex

Board of Supervisors  
County of Essex

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Essex for the period For the period of January 1, 2000 through March 31, 2001.

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 Prepare and Review Monthly Bank Reconciliations

The Clerk does not properly reconcile her bank account. Proper bank reconciliations include identifying and promptly resolving differences between the bank statement, checkbook, and system balances. Improper or incomplete bank account reconciliations substantially increase the risk of errors or irregularities. The Clerk should reconcile the bank account monthly, and identify and resolve all reconciling items promptly. When the bank account cannot be reconciled, the Clerk should immediately seek assistance from the Supreme Court.

We discussed these comments with the Clerk on July 23, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc:     The Honorable Horace A. Revercomb, III, Chief Judge  
          Gary Allen, 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

The Honorable Gayle J. Ashworth  
Clerk of the Circuit Court  
County of Essex  
P.O. Box 445  
Tappahannock, VA 22560

The Honorable Horace A. Revercomb, III  
Chief Judge of the Circuit Court  
County of Essex  
P.O. Box 917  
Bowling Green, VA 22427-0917

Board of Supervisors  
County of Essex  
P.O. Box 1079  
Tappahannock, VA 22560

Gary Allen  
County Administrator  
County of Essex  
P.O. Box 1079  
Tappahannock, VA 22485

Bruce Haynes, Executive Secretary  
Compensation Board  
202 North Ninth Street  
Richmond, VA 23219

Martin Watts, Court Analyst  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Director, Admin and Public Records  
Department of Accounts  
James Monroe Building  
2<sup>nd</sup> Floor

Admin File

Working Papers

**Commonwealth of  
Virginia  
Auditor of Public Accounts**

**James Monroe Building  
101 North 14<sup>th</sup> Street  
Richmond, Virginia 23219  
(804) 225-3350**

**TO: Gayle J. Ashworth, Clerk of the Circuit Court**

---

**Clerk Fax Number – 804-443-3541      Clerk Phone Number - 804-445-1216**

---

**FROM:**

---

**DATE: Thursday, August 30, 2001      TIME: 11:15 AM**

---

**Number of pages including cover page:**

---

**CONFIDENTIAL FOR: Gayle J. Ashworth, Clerk**

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

**It is important that you call ----- at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.**

The Honorable  
Clerk of the Circuit Court  
of  
  
of

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the of for the period .

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.*

*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(es) in internal controls that the Clerk needs to address as described below.*

*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 (a) weakness(es) in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.*

**(SELECT THE APPLICABLE PARAGRAPH ABOVE AND INSERT FINDING HERE)**

We discussed these comments with the Clerk on \_\_\_\_\_ and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc:     The Honorable , Chief Judge  
          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

The Honorable  
Clerk of the Circuit Court  
of  
, VA

The Honorable  
Chief Judge of the Circuit Court  
of  
, VA

of  
, VA

of  
, VA

Bruce Haynes, Executive Secretary  
Compensation Board  
202 North Ninth Street  
Richmond, VA 23219

Martin Watts, Court Analyst  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, VA 23219

Director, Admin and Public Records  
Department of Accounts  
James Monroe Building  
2<sup>nd</sup> Floor

Admin File

Working Papers

# **Commonwealth of Virginia**

## **Auditor of Public Accounts**

---

**James Monroe Building  
101 North 14<sup>th</sup> Street  
Richmond, Virginia 23219  
(804) 225-3350**

**TO:** \_\_\_\_\_, Clerk of the Circuit Court

---

**Clerk Fax Number – Clerk Phone Number -**

---

**FROM:**

---

**DATE:** Thursday, August 30, 2001 **TIME:** 11:15 AM

---

**Number of pages including cover page:**

---

**CONFIDENTIAL FOR:** \_\_\_\_\_, Clerk

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

**It is important that you call ----- at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.**