

March 4, 1999

James M. Bevins  
Clerk of the Circuit Court  
County of Buchanan

Board of Supervisors  
County of Buchanan

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Buchanan for the period July 1, 1997 through March 31, 1998. We conducted our audit in accordance with generally accepted auditing standards.

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.

Establish Accounts Receivable Promptly

The Clerk does not establish criminal receivable accounts promptly upon case disposition. The Clerk took from one to over three months from the final disposition date before establishing an account for thirty-eight percent (6 of 16) of cases tested. To increase the collection of court revenues, the Clerk should establish receivables immediately upon the final disposition of the case as required by the Financial Management System User's Guide.

We discussed this comment with the Clerk on February 19, 1999 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Keary R. Williams, Chief Judge  
William J. Caudill, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Paul Delosh, Technical Assistance