



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

December 11, 2003

The Honorable William E. Maxey, Jr.
Clerk of the Circuit Court
County of Powhatan

Board of Supervisors
County of Powhatan

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Powhatan for the period October 1, 2002 through September 30, 2003.

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, or policies that the Clerk needs to address as described below.

Disburse Condemnation Funds

As noted in our previous report, the Clerk failed to disburse the funds associated with two concluded condemnation cases. The funds from one case have remained undistributed for up to ten years. The Clerk should distribute condemnation funds upon conclusion of the case in accordance with Section 25.1-240 of the Code of Virginia.

Additionally, we noted four condemnation cases that were up to seven years old with no action. Since the Clerk is holding these funds, we recommend that he monitor these accounts and take timely action to properly dispose of the funds. Although Clerks of Court cannot disburse any monies associated with condemnation funds until the case closes and there is a court order, staff should maintain correspondence with the attorneys, plaintiffs, and defendants involved to assist in the timely resolution of the case. The case files should include and properly document all correspondence.

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Properly Assess and Collect Criminal Fees

The Clerk does not consistently assess and collect fees in criminal cases. In all felony cases tested, the Clerk failed to assess the DNA samples fee as required by the Code of Virginia, Section 19.2-310.2. Also, we noted the Clerk failed to properly assess court appointed attorney fees totaling over \$9,103 as provided by Section 19.2-163 of the Code of Virginia.

The Clerk needs to be more diligent in properly assessing and collecting criminal fees in accordance with the Code of Virginia.

Properly Enter Unpaid Costs in the Judgment Lien Docket

As noted in our previous audit, the Clerk does not consistently enter unpaid fines and costs in the Judgment Lien Docket as required by Section 8.01-446 of the Code of Virginia. The Clerk failed to enter judgments totaling \$1,906 for 5 of 20 unpaid cases tested. In ten other cases, there were delays of up to 37 days in entering the judgments. To maximize collections, the Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket Book.

We discussed these comments with the Clerk on December 12, 2003, and acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable Thomas V. Warren, Chief Judge
Carolyn Cios, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
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