

September 1, 1999

James W. King
Clerk of the Circuit Court
County of Nottoway

Board of Supervisors
County of Nottoway

We have reviewed the internal controls of the Clerk of the Circuit Court of County of Nottoway for the period July 1, 1997 through June 30, 1998.

Our primary objectives were to determine whether the Clerk has maintained sufficient internal controls, has adequate procedures for establishing, monitoring and reporting unpaid fines, costs and restitutions; and maintains records for Moneys Under the Control of the Court as prescribed in Section 8.01-600 of the Code of Virginia.

The results of our tests found the Court has sufficient internal controls, adequate procedures for handling unpaid fines, costs, and restitutions, and maintain appropriate trust fund records. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Collect Taxes and Fees on Wills and Administrations

The Clerk does not collect fees and taxes before qualifying individuals as an executor or administrator of an estate. Section 58.1-1715 of the Code of Virginia requires payment of the imposed taxes before anyone can qualify and act as executor or administrator of an estate. When the Clerk is familiar with the person applying for qualification, he does not collect the state and local probate tax and applicable Clerk's fees before making the qualification. The Clerk defers collecting the fees and taxes until the qualifying individual can open a bank account and make payment from the estate. The Clerk has a statutory responsibility to collect the taxes at the time of qualification based on the estimated value of the estate.

We discussed these comments with the Clerk on September 2, 1999 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

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