

July 12, 2002

The Honorable Robert C. Wrenn  
Clerk of the Circuit Court  
County of Greenville

Board of Supervisors  
County of Greenville

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greenville for the period April 1, 2001 through March 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. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Monitor Civil Cases

The Clerk does not consistently monitor inactive civil cases. Section 8.01-335 of the Code of Virginia establishes guidelines for removing inactive civil cases from the Court's docket after one, two, or three years of inactivity. The Court's docket shows 62 civil cases that are three years or older. Additionally, the Clerk could not locate the case files for three of the six cases tested. These old cases clutter and overstate the Court's docket report, which is one of the tools the Compensation Board uses to allocate court funding. The Clerk should immediately identify inactive civil cases, petition the Court to remove them from the docket, and refund any bonds. Further, the Clerk should begin to consistently monitor inactive cases.

#### Remit Payroll Advance to Compensation Board

The Clerk improperly holds a \$3,000 advance for payroll expenses from the Compensation Board. The locality began processing payroll for the Clerk's office more than three years ago, but the Clerk has not returned the \$3,000 advance. The Clerk should immediately remit these funds to the Compensation Board.

The Honorable Robert C. Wrenn  
Board of Supervisors  
July 12, 2002  
Page Two

We discussed these comments with the Clerk on July 12, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Robert G. O'Hara, Jr., Chief Judge  
K. David Whittington, 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  
Director, Admin and Public Records  
Department of Accounts