



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

March 23, 2001

Bevill M. Dean  
Clerk of the Circuit Court  
City of Richmond

City Council  
City of Richmond

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the City of Richmond for the period of July 1, 1998 through December 31, 2000.

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; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Margaret P. Spencer, Chief Judge  
Dr. Calvin D. Jamison, City Manager  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia

Bevill M. Dean  
Clerk of the Circuit Court  
City of Richmond  
John Marshall Courts Building  
400 North 9th Street  
Richmond, VA 23219-1540

The Honorable Margaret P. Spencer  
Chief Judge of the Circuit Court  
City of Richmond  
John Marshall Courts Building  
400 North 9th Street  
Richmond, VA 23219-1540

City Council  
City of Richmond  
900 East Broad Street  
Richmond, VA 23219

Dr. Calvin D. Jamison  
City Manager  
City of Richmond  
900 East Broad Street  
Richmond, VA 23219

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

Martin Watts, Court Analyst  
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