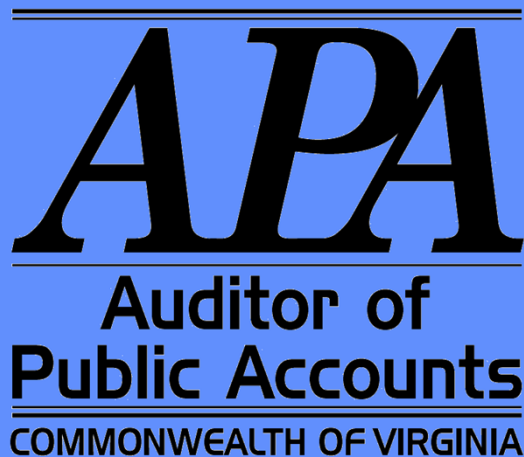


**BETSY B. WOOLRIDGE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF JAMES CITY
AND THE
CITY OF WILLIAMSBURG**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH MARCH 31, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 28, 2011

The Honorable Betsy B. Woolridge
Clerk of the Circuit Court
County of James City, City of Williamsburg

Board of Supervisors
County of James City, City of Williamsburg

Audit Period: April 1, 2010 through March 31, 2011
Court System: County/City of James City County, City of Williamsburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. 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.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Samuel T. Powell III, Chief Judge
Robert C. Middaugh, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Collect Proper Probate Fees

The Clerk incorrectly charges fees when probating wills that have a value of less than \$5,000. The Clerk must collect a fee based on the value of the estate in accordance with Section 17.1-275A (3) of the Code of Virginia, unless the estate has a value of less than \$5,000 and then there is no fee. We recommend the Clerk cease this practice and charge only those fees mandated by the Code of Virginia.

OFFICE OF CLERK OF CIRCUIT COURT

City of Williamsburg and County of James City
5201 Monticello Avenue, Suite 6
Williamsburg, Virginia 23188

(757) 564-2242 – Fax (757) 564-2329

Betsy Woolridge, Clerk

July 25, 2011

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

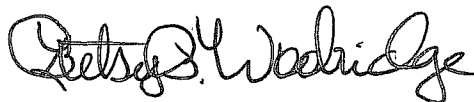
Re: Audit Period: April 1, 2010 through March 31, 2011

Dear Mr. Kucharski:

In response to your letter dated July 20, 2011, please be advised that corrective actions were taken while your staff was here. This office was unaware of the issue since past audits were successful with collections handled the same way.

Appropriate probate fee sheets have been changed and implemented.

Sincerely,

A handwritten signature in black ink that reads "Betsy B. Woolridge". The signature is stylized with a large, looped "B" and a cursive "Woolridge".

Betsy B. Woolridge

cc: File

JUL 27 '11 10:44