

January 15, 2003

The Honorable Susan R. Hopkins  
Clerk of the Circuit Court  
County of Louisa

Board of Supervisors  
County of Louisa

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Louisa for the period January 1, 2002 through December 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.

Assess Proper Fines and Costs

As noted in our previous audit, the Clerk does not always assess the correct amounts for fees in criminal cases. In three of 15 cases tested, the Clerk improperly assessed fees ranging from overcharging some of the fees for an appealed case, to not assessing the processing fee on another appealed case, and failing to assess sentencing fees on a third case. The Clerk should assess fees and costs in accordance with state law and Appendix B of the Circuit Court Clerk's Manual.

Enter Judgments for Unpaid Fines and Costs Promptly

Also as noted in our previous audit, the Clerk does not consistently enter judgments for unpaid fines and costs in the Judgment Lien Docket Book. In three of 15 cases tested, the Clerk failed to enter unpaid fines or costs in the Judgment Lien Docket Book promptly or in one case,

not at all. Section 8.01-446 of the Code of Virginia requires the Clerk to enter all judgments in the Judgment Lien Docket Book without delay.

Although we have noted improvements in these areas since our last audit, the Clerk should continue increasing office staff understanding regarding the fee structure associated with criminal cases. The Clerk should also continue to try to enter all judgments in the Judgment Lien Docket Book promptly.

We discussed these comments with the Clerk on January 27, 2003, and we acknowledge the cooperation extended to us by the court during this engagement.

#### AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Daniel R. Bouton, Chief Judge  
C. Lee Lintecum, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
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**TO: Susan R. Hopkins, Clerk of the Circuit Court**

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**FROM: Jim Shepard, Audit Director**

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**DATE: Wednesday, February 12, 2003      TIME: 7:09 AM**

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**Number of pages including cover page: 3**

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**CONFIDENTIAL FOR: Susan R. Hopkins, Clerk**

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

**If you would like to present any new information pertaining to the findings included in this draft report, it is important that you call me at (804)-225-3350 before Tuesday, February 11, 2003. We plan to issue the final report at that time**