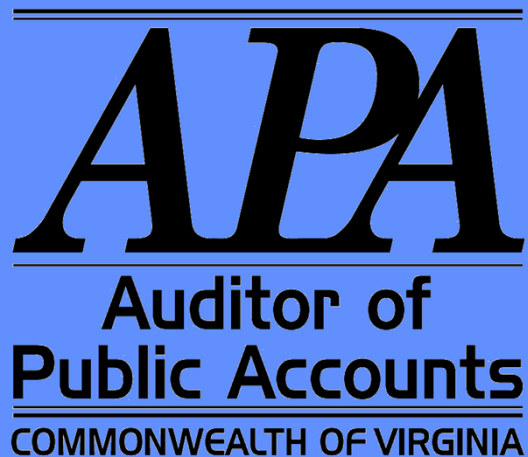


**GARY M. WILLIAMS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SUSSEX**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

June 11, 2011

The Honorable Gary M. Williams
Clerk of the Circuit Court
County of Sussex

Board of Supervisors
County of Sussex

Audit Period: January 1, 2010 through December 31, 2010
Court System: County of Sussex

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. The 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 W. Allan Sharrett, Chief Judge
(vacant), 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 could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Enhance Operations Using Automated Features

The Clerk could begin using three features of the existing court financial system that would save time and free the staff up to perform other duties. Two features are the automated check writing program and electronic fund transfer for state collection both of which would eliminate the need to manual write checks.

The automated system also produces a number of daily reports which would allow the Clerk and his staff to review their work and correct any issues daily. By properly using these reports, the Clerk and his staff would reduce the time spent each month reconciling and researching issues. This process also would allow the Clerk and his staff to opportunity to correct issues as they occur.

CLERK'S OFFICE
Circuit Court of Sussex County
15088 COURTHOUSE ROAD
P.O. BOX 1337
SUSSEX, VIRGINIA 23884
(434) 246-1012

SIXTH JUDICIAL CIRCUIT
SAMUEL E. CAMPBELL, JUDGE
W. ALLAN SHARRETT, JUDGE



GARY M. WILLIAMS, CLERK
CAROLYN P. MATTHEWS, DEPUTY CLERK
SANDRA J. BLUNT, DEPUTY CLERK

Auditor of Public Accounts
P. O. Box 1295
Richmond, Virginia 23219

6 June 2011

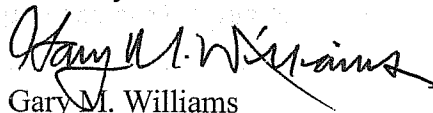
IN RE: Audit of Clerk of the Circuit Court of Sussex County,
1 January 2010 - 31 December 2010

Dear Sir:

In response to the recommended changes in the way we do business in this office, I can advise you that I have been in contact with the Office of the Executive Secretary of the Supreme Court of Virginia in anticipation that we can in the near future install the Report Tran system for downloading our daily reports. It has been a concern for some years that the computer generated paper reports, which have been in place since 1993, have been quite cumbersome, heavy to transport and require considerable storage space until eligible for destruction. Unfortunately, it has now been discovered that my personal computer needs to be upgraded in order to accommodate the transition to Report Tran. I am looking to the Supreme Court to help in this regard, but they advise me they have no funds at the present for the upgrade. Therefore, this desirable innovation can only be accomplished when the funding is made available by the Commonwealth.

As to the electronic transfer of state monies, I have no problem here as long as I can continue to keep my manual check book for other matters. At this time I see no reason why I should dispense with writing checks manually. This is one of the tasks exclusively mine as Clerk; only on very rare occasions does my Chief Deputy draw checks, and I certainly do not consider this traditional way of disbursing funds obsolete or unnecessarily time-consuming. Many demands of the public and the Court are required of this office, and check-writing is a minuscule responsibility. Only twenty checks were drawn last month. I am comfortable with the present system, which has not quite yet gone the way of the horse and buggy. To make this particular transition would only add to the stress I already bear in running an efficient office, and I request that you respect my wishes in this regard.

Sincerely,


Gary M. Williams
Clerk