

May 30, 2001

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 of October 1, 1999 through March 31, 2001.

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 a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Promptly Enter Unpaid Fines and Costs in the Judgment Lien Docket

The Clerk does not promptly enter all unpaid fines and costs in the Judgment Lien Docket as required by the Code of Virginia Section 8.01-446. In 4 of 15 unpaid cases tested, the Clerk did not enter one judgment at all and entered the remaining cases up to 12 months late. To maximize collections, the Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket Book.

We discussed these comments with the Clerk on May 30, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

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