

October 19, 2001

The Honorable Barbara R. Williams
Clerk of the Circuit Court
County of Appomattox

Board of Supervisors
County of Appomattox

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Appomattox for the period July 1, 2000 through June 30, 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; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Accounts Receivable Management

In 13 of 15 unpaid cases tested, we found judgments recorded up to 62 business days late in the Judgment Lien Docket Book. Section 8.01-446 of the Code of Virginia requires the Clerk to record unpaid fines and costs in the Judgment Lien Docket "without delay." The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket Book, which will help maximize collection efforts.

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October 19, 2001
Page Two

We discussed these comments with the Clerk on October 19, 2001 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable William L. Wellons, Chief Judge
Andy Carroll, 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
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