

February 3, 2003

The Honorable Peggy B. Elmore
Clerk of the Circuit Court
County of Craig

Board of Supervisors
County of Craig

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Craig for the period October 1, 2001 through September 30, 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; 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.

Enter Judgments for Unpaid Fines and Costs Promptly

The Clerk does not promptly record unpaid fines and costs into the Court's Judgment Lien Docket as required by section 8.01-446 of the Code of Virginia. Specifically, in 12 of 14 unpaid cases tested, we found that the Clerk took up to six weeks to record \$4,938 in unpaid fines and costs. To maximize collection efforts, the Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket.

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We discussed these comments with the Clerk on January 7, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Duncan M. Byrd, Jr., Chief Judge
Matthew Collins, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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