



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

August 23, 2001

The Honorable Roy C. Mayo
Clerk of the Circuit Court
County of Amherst

Board of Supervisors
County of Amherst

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Amherst for the period 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; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Respond to Tax Set-off Notifications

The Clerk did not properly respond to 36 of 61 tax set-off notifications from the Department of Taxation's Debt Set-Off Collection Program. As a result, the Clerk lost \$2,338 in revenues.

Failure of the court to respond to the notifications within 60 calendar days results in the loss of court revenues since the Department of Taxation cannot hold the refunds without court notification. We strongly recommend that the Clerk take immediate action and start responding to the notifications sent out by the Department of Taxation's Debt Set-off Collection Program to avoid further loss of court revenues.

The Honorable Roy C. Mayo
Board of Supervisors
September 21, 2001
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We discussed these comments with the Clerk on August 14, 2001 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable M. G. Perrow, III, Chief Judge
R. Bryan David, 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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TO: «Clerk_Name», Clerk of the Circuit Court

Clerk Fax Number – «Clerk_Fax10digit» **Clerk Phone Number** - «Clerk_Phone10digit»

FROM:

DATE: Friday, September 21, 2001 **TIME:** 8:09 AM

Number of pages including cover page:

CONFIDENTIAL FOR: «Clerk_Name», 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.

It is important that you call ----- at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.