



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

August 25, 2000

Malcolm A Booker  
Clerk of the Circuit Court  
County of Buckingham

Board of Supervisors  
County of Buckingham

We have reviewed the internal controls of the Clerk of the Circuit Court of County of Buckingham for the period April 1, 1998 through September 30, 1999.

Our primary objectives were to determine whether the Clerk maintains sufficient internal controls and maintains records for Moneys Under the Control of the Court as prescribed in Section 8.01-600 of the Code of Virginia.

The results of our review found the Court has sufficient internal controls and maintains appropriate trust fund records. We acknowledge the cooperation extended to us by the court during this review.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Honorable C.L. McCormick, III, Chief Judge  
Rebecca Carter, County Administrator  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia

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The Honorable Honorable C.L. McCormick, III  
Chief Judge of the Circuit Court  
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