



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 13, 2000

Marie C. Durrer  
Clerk of the Circuit Court  
County of Greene

Board of Supervisors  
County of Greene

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Greene for the period July 1, 1998, through September 30, 2000.

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.

## **Properly Establish Accounts Receivable**

The Clerk does not properly establish accounts receivable. Our audit found the following:

- The Clerk does not always establish criminal receivable accounts on the court's automated accounting system immediately after the final disposition of the case. In 11 of 15 cases tested, the Clerk did not set up the receivable for up to 52 days after the final disposition. The Clerk should immediately establish receivables to strengthen collection procedures and increase the collection of court revenue.
- The Clerk does not promptly enter unpaid fines and costs into the Judgment Lien Docket Book as required by the Code of Virginia Section 8.01-446. In all cases tested, the Clerk recorded cases from one month to one year late. The Judgment Lien Docket is an

important tool for the collection of fines and costs. The Clerk should promptly record all unpaid fines and costs in the Judgement Lien Docket and use all available remedies to collect fines and costs.

These weaknesses hinder the collection of fines, costs, and fees. The Clerk should immediately implement procedures to ensure that she properly establishes accounts receivables.

We discussed these comments with the Clerk on October 31, 2000, and we acknowledge the cooperation extended to us by the court during this engagement.

#### AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

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Julius Morris, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
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