



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

April 4, 2002

The Honorable Bevill M. Dean
Clerk of the Circuit Court
City of Richmond

City Council
City of Richmond

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the City of Richmond – John Marshall for the period January 1, 2001 through December 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; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Margaret P. Spencer, Chief Judge
Dr. Calvin D. Jamison, City Manager
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

The Honorable Bevill M. Dean
Clerk of the Circuit Court
City of Richmond
John Marshall Courts Building
400 North Ninth Street
Richmond, VA 23219-1540

The Honorable Margaret P. Spencer
Chief Judge of the Circuit Court
City of Richmond
John Marshall Courts Building
400 North Ninth Street
Richmond, VA 23219-1540

City Council
City of Richmond
900 East Broad Street
Richmond, VA 23219

Dr. Calvin D. Jamison
City Manager
City of Richmond
900 East Broad Street Suite 210
Richmond, VA 23219

Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Martin Watts, Court Analyst
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Director, Admin and Public Records
Department of Accounts
James Monroe Building
2nd Floor

Admin File

Working Papers

