

April 22, 2003

The Honorable James E. Blevins
Clerk of the Circuit Court
County of Tazewell

Board of Supervisors
County of Tazewell

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Tazewell for the period January 1, 2002 through December 31, 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 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.

Consistently Monitor Inactive Civil Cases

The Clerk does not consistently follow established policies and procedures to monitor inactive civil cases. Section 8.01-335 of the Code of Virginia provides guidelines for removing inactive civil cases from the court's docket after one, two, and three years of inactivity. We found 758 civil cases dating back to 1983 with no action.

Old cases clutter and overstate the court's docket report and the Clerk should ensure he and his staff consistently apply established policies and procedures to review and identify inactive civil cases. Once identified the Clerk should bring them to the Judge's attention for the Court to remove them from the docket.

The Honorable James E. Blevins
Board of Supervisors
April 22, 2003
Page Two

We discussed these comments with the Clerk on April 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Keary R. Williams, Chief Judge
James Spencer, 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
Department of Accounts