

July 16, 2003

The Honorable Shelby J. Marshall  
Clerk of the Circuit Court  
County of Albemarle

Board of Supervisors  
County of Albemarle

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Albemarle for the period April 1, 2002 through March 31, 2003.

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 material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Enter and Document Due Date Changes

The Clerk did not properly enter or document due dates in the financial management system. In eight of twenty criminal cases tested, the due date was not the date specified in the court order. In the absence of a court order, the due date should be the trial date unless a defendant enters into an installment or deferred payment agreement as prescribed in Section 19.2-354 of the Code of Virginia. Court staff should enter the due dates based upon the above criteria and not change due dates without proper documentation. The Clerk should ensure that staff enter the correct due dates in the financial system.

#### Certify and Authorize Financial Records

The Clerk does not consistently certify and authorize the Court's daily financial activity in the automated accounting system. In eight of fifteen days tested the Clerk and/or the Bookkeeper did not document their review of the daily accounting system reports as required by Chapter 7 of the Financial

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Management System User's Guide. The Clerk and the bookkeeper should sign the daily report cover sheet each day to certify that the financial information and transactions recorded in the accounting system for the day have been reviewed and authorized. This will help ensure the integrity of the financial data recorded in the system.

We discussed these comments with the Clerk on July 16, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Daniel R. Bouton, Chief Judge  
Robert W. Tucker, Jr., 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