



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 25, 2001

The Honorable Richard E. Lewis, Jr.
Chief Judge
County of Dinwiddie General District Court
PO Box 280
Dinwiddie, VA 23841

The Honorable Valentine W. Southall
Chief Judge
County of Dinwiddie Juvenile and
Domestic Relations District Court
PO Box 280
Dinwiddie, VA 23841

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dinwiddie District Court 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 weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Security Over System Access

The Clerk does not adequately control access to the court's automated case management system. The Clerk did not delete the access of one employee until six months after the employee's termination, and did not request access for a new employee until five months after she was hired. Each user should have a separate user identification to properly limit the level of access and to maintain personal accountability. The Clerk should immediately report all additions and deletions of access security to the Supreme Court promptly.

Properly Monitor DMV Exceptions Report

The Clerk is not adequately monitoring DMV Exceptions Reports. The Clerk is not consistently reviewing this report to identify accounts that require corrective action. As a result, all cases tested eligible for license suspension remained unreported for up to three months or more after the report date. The Clerk should monitor the status of all accounts to ensure the court is reporting the appropriate cases to DMV timely.

We discussed these comments with the Clerk on January 25, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: Donna W. Brockwell, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia