



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2003

The Honorable Frank L. Overton
Clerk of the Circuit Court
County of Prince Edward

Board of Supervisors
County of Prince Edward

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Prince Edward for the period April 1, 2002 through September 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; 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 William L. Wellons, Chief Judge
Mildred B. Hampton, County Administrator
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 Frank L. Overton
Clerk of the Circuit Court
County of Prince Edward
PO Box 304
Farmville, VA 23901

The Honorable William L. Wellons
Chief Judge of the Circuit Court
County of Prince Edward
11435 Courthouse Road
Lunenburg, VA 23952

Board of Supervisors
County of Prince Edward
PO Box 382
Farmville, VA 23901

Mildred B. Hampton
County Administrator
County of Prince Edward
PO Box 382
Farmville, VA 23901

Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
dlucido@courts.state.va.us

Martin Watts, Court Analyst
Supreme Court of Virginia
mwatts@courts.state.va.us

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

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