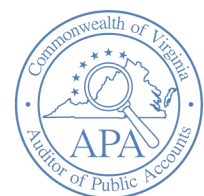




SHARON P. OLIVER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CRAIG

REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2013 THROUGH MARCH 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs (New Finding)

The Clerk and her staff did not properly bill and collect court costs. Specifically, in seven of 15 cases, the Clerk did not bill defendants for a total of \$475 in court costs, resulting in a loss of revenue to the Commonwealth.

The Clerk should correct the specific cases noted above and start reviewing the daily criminal account listing reports to minimize the likelihood of billing errors going undetected. In addition, the Clerk should bill and collect court fines and costs in accordance with the Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 17, 2015

The Honorable Sharon P. Oliver
Clerk of the Circuit Court
County of Craig

Fred Craft, Board Chairman
County of Craig

Audit Period: October 1, 2013 through March 31, 2015
Court System: County of Craig

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System for the period noted above. 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.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.


AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Malfourd W. Trumbo, Chief Judge
B. Clayton "Clay" Goodman, III, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



Sharon P. Oliver, Clerk
Kathy A. Martin, Deputy
Rita H. Stebar, Deputy

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July 16, 2015

Martha Mavredes
Auditor of Public Accounts

Ms. Mavredes,

I would like to respond to the audit that your office did for the period of March 1, 2013 through March 31, 2015. I would like to thank Randy for the time he spent in our office to complete the audit, he is always very professional and a joy to work with.

The audit revealed that our office did not bill defendants for a total of \$475.00. Three ($25.00 \times 3 = 75.00$) DNA fees were not charged. We always look to see if DNA was done, if so we would make sure the defendant was charged, we did not know that we had to ask for DNA to be done if it was a felony. This will be done in the future. The office missed two amounts from General District appeals, one for \$150.00 Attorney fee and the other for \$35.00 TIA. We also missed three back to jail fees at \$25.00 each totaling \$75.00. On one defendant's account, \$140.00 was deleted by mistake on the 499 account.

Some of the accounts have not been paid and I added the money on the defendants accounts, totaling \$190.00. We are going to have a check list so we will not forget any of the cost in each file.

I would like to say that our office strives to make no mistakes but we are a small office with a clerk, deputy clerk and a part-time person, we have to do all the tasks. We do not have one person that works only in Criminal, Civil, Probate, Land Records, taking payments, marriage license, hunting and fishing license, concealed permits and passports.

Once again I would like to thank Randy for all his help during his time at our office.

If you have any questions or concerns please contact me at 540-864-6141.

Sincerely,

Sharon P. Oliver, Clerk
SHARON P. OLIVER, CLERK
CRAIG COUNTY CIRCUIT COURT
cc:File