

**SHARON N. JONES
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ISLE OF WIGHT**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2010**



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

May 25, 2011

The Honorable Sharon N. Jones
Clerk of the Circuit Court
County of Isle of Wight

Board of Supervisors
County of Isle of Wight

Audit Period: January 1, 2010 through December 31, 2010
Court System: County of Isle of Wight

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Rodham T. Delk, Jr., Chief Judge
W. Douglas Caskey, 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

COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Properly Record and Collect Fines and Costs

We tested 22 cases and found seven errors in six of the cases.

- In three cases involving appeals from the district court, the Clerk did not bill defendants for the amount district court certified for court-appointed attorneys. These errors resulted in a potential loss of revenue to the Commonwealth totaling \$360.
- In three cases the Clerk improperly recorded state fines as local fines, resulting in a potential loss to the Commonwealth of \$1,500.
- In one case, the Clerk charges a defendant \$522 more than the maximum amount allowed for a court-appointed attorney.

Although the Clerk did correct and recover these funds, the Clerk should research similar cases and make corrections as needed. The Clerk should also provide appropriate training and staff oversight to ensure staff is properly recording all required fines and costs.



CLERK'S OFFICE

Circuit Court of Isle of Wight County

SHARON N. JONES, CLERK

P.O. Box 110

ISLE OF WIGHT, VIRGINIA 23397

(757) 365-6233

May 3, 2011



Mr. Walter J. Kucharski
Auditor of Public Accounts
P O Box 1295
Richmond VA 23218

Re: Corrective action in response to audit

Dear Mr. Kucharski:

In response to the errors found in an audit conducted February 10, 2011, we have corrected the errors in calculations of court costs as follows:

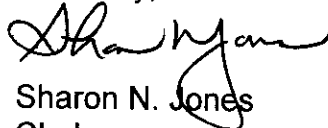
The district court public defender fees were not assessed in three cases: we now write said fees inside our case folders when setting up the case to make it easier to see and a quick reminder to add when the case is concluded in our court. This procedure will certainly prevent omitting said fees in the future.

I have met with my court deputy on several occasions, and we have clarified the question of locality account codes for fines that should have been state fines. We were instructed by Katherine St. Lawrence to go by the state code charge, and not the block on the warrant checked by the magistrate of Town, County, or State. This has not been a problem since said audit.

Thirdly, there was a charge of \$522 more than the maximum amount allowed for a court-appointed attorney. The judge had allowed an attorney waiver fee of \$522, which we added to the defendant's costs. I was not aware that the waiver was not assessed against the defendant and was corrected. The attorneys very seldom request waivers, so this was an isolated case.

In general, the procedures we now have in place as a result of the audit report, is that the deputy clerk who is the "bookkeeper"...the FMS person, checks each day after court, the costs entered by the court deputy, and the two deputies meet together to look over the figures again, to ensure that all codes are entered correctly, and that all costs have been assessed. The FMS deputy ask questions of the court deputy, and myself, if there is any doubt concerning costs entered.

Sincerely,


Sharon N. Jones
Clerk