

**SHEILA BOSIGER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CAMPBELL**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2011 THROUGH MARCH 31, 2013**



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## COMMENTS TO MANAGEMENT

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

### Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. We tested 46 cases and noted the following errors.

- In nine cases, the Clerk erroneously assessed \$4,082 in court costs to the defendants.
- In four cases, the Clerk did not bill defendants for costs totaling \$1,309.

While we believe the errors were the result of staff turnover, we recommend that the Clerk work with her new staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia. Additionally, the Clerk should correct the specific cases noted above.

### Properly Bill and Collect Taxes and Fees on Wills

In five of 15 estates tested, the Clerk and her staff did not properly bill and collect taxes and Clerk's fees. In four instances, the Clerk over-charged Clerk's fees by \$78. In another instance, the Clerk under-charged the state and local probate taxes by \$11.

The Clerk should correct the specific estates noted above. Further, the Clerk should bill and collect probate taxes and clerk's fees in accordance with the Code of Virginia.



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 21, 2013

The Honorable Sheila Bosiger  
Clerk of the Circuit Court  
County of Campbell

Eddie Gunter, Jr., Board Chairman  
County of Campbell

Audit Period: April 1, 2011 through March 31, 2013  
Court System: County of Campbell

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 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

MSM:ljh

cc: The Honorable John T. Cook, Chief Judge  
R. David Laurrell, 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

# *Campbell County Circuit Court Clerk's Office*

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**Sheila W. Bosiger, Clerk**

June 10, 2013

Martha S. Mavredes, CPA  
Auditor of Public Accounts  
Attn: Laurie Hicks, Audit Director  
P. O. Box 1295  
Richmond, VA 23218

**Re: Clerk's Response and Corrective Action Plan**  
**Audit Period: 4/1/2011 – 3/31/2013**  
**Court System: County of Campbell**

Dear Ms. Mavredes:

I would like to address the items cited in your Audit Report for the above referenced period for this office.

I would like to note the following comments:

During the past two years, I have lost three (3) employees out of seven (7), which is almost half of my staff, one (1) retiring and two (2) others resigning in part, due to health care costs and not having wages raised in several years.

State Compensation Board standards reflect that this office is understaffed by 1.11 positions.

## **Properly Bill and Collect Court Costs**

All items noted were reviewed with staff and all corrections were made accordingly. The cases that were over-assessed were cases where court appointed attorneys may ask for a waiver of the FEE-CAP for court-appointed attorneys and the judge may allow them a higher fee based on the individual case. My deputy believed that these fees were to be assigned to the defendant, not knowing that these cases we may only charge the maximum allowed by statute. Also, due to the short staffing in this area where we lost two (2) of my staff, my deputy had only a few days of training before assuming this position. Now that we are staffed, I will send my new deputies for additional training from the Office of the Executive Secretary of the Supreme Court of Virginia and work closely with them to ensure they understand the billing and collecting requirements.



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**Properly Bill and Collect Taxes and Fees on Wills**

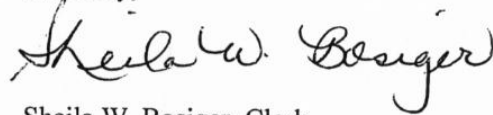
All items noted were reviewed with staff and corrected. The customer was billed for the \$11.00 fee and the customers were refunded the \$78.00 in fees. The overcharges were an oversight of fees that often vary in account code 302, as to whether or not you have a will to probate, if there is a need for qualification of a personal representative of an Estate and an array of fees have to be calculated in account code 302, such as certificates of qualification, copies, additional bonds, etc. Also two (2) of my deputies that retired or resigned, were my back-up to probate. I am training one deputy and will send additional deputies for training with the Office of the Executive Secretary of the Supreme Court of Virginia and work closely with them and guard these findings to ensure that we look closely at our calculations in account code 302 and the personal property and real estate estimates are entered correctly.

I would also like to note, that in my previous audits, I did not have any findings noted in my audit reports.

Many clerk's offices have been affected due to short staffing and lack of funding. As you know our offices have a very large workload.

My staff and I are committed to produce high quality and accurate work ethics and continuously strive to give exceptional customer service to our county and state.

Sincerely,

A handwritten signature in cursive script that reads "Sheila W. Bosiger". The signature is written in dark ink and is positioned above the printed name.

Sheila W. Bosiger, Clerk