



SAMUEL H. COOPER, JR.
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF ACCOMACK

FOR THE PERIOD
JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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COMMENTS TO MANAGEMENT

We noted the following matters 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.

Reconcile Bank Account (Repeat)

The Clerk did not reconcile his bank account for the entire audit period of January 2016 through December 2016. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

Properly Bill and Collect Court Costs (Repeat)

The Clerk and his staff did not properly bill and collect court costs. In 11 of 20 cases tested, we noted the following errors.

- In nine cases, the Clerk did not record judgments for unpaid court costs as required by Section 8.01-446 of the Code of Virginia.
- In one case, the defendant was not billed for costs totaling \$750.
- In one case, the defendant was overcharged by \$183.

The Clerk and his staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

Monitor and Disburse Liabilities (Repeat)

The Clerk does not properly monitor and disburse liabilities, especially in cases in which the recipients' whereabouts are unknown. The Clerk should monitor and disburse liabilities on an ongoing basis. If the funds remain unclaimed, the Clerk should remit the funds to the Division of Unclaimed Property or Criminal Injuries Compensation Fund as required by the Code of Virginia.

Review Daily Financial Reports (New)

The Clerk does not review daily collections reports. Proper oversight of daily financial transactions, which includes reviewing financial reports, is an essential internal control. Without proper internal controls over daily collections, the risk of error and loss of funds increases.

The Clerk should review daily financial reports as required by the Financial Management System User's Guide.

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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 5, 2017

The Honorable Samuel H. Cooper Jr.
Clerk of the Circuit Court
County of Accomack

Robert Crockett, Board Chairman
County of Accomack

Audit Period: January 1, 2016 through December 31, 2016
Court System: County of Accomack

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality 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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

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:alh

cc: The Honorable William R. O'Brien, Chief Judge
Steven B. Miner, 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

Commonwealth of Virginia

Samuel H. Cooper, Jr.
Clerk



Caretta S. Duncan
Teresa D. Handy
Nancy Jo Revell
Donna F. Belote
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July 5, 2017

Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Dear Ms. Mavress:

The following is in response to our most recent audit:

Reconcile Bank Account

We have continued to address long term personnel health issues and a recent retirement that have diverted my attention from my duties. I am hopeful to get this and other issues corrected in the next few months when are again fully staffed and trained.

Properly Bill and Collect Court Costs

We are currently reviewing these accounts and will make the necessary corrections.

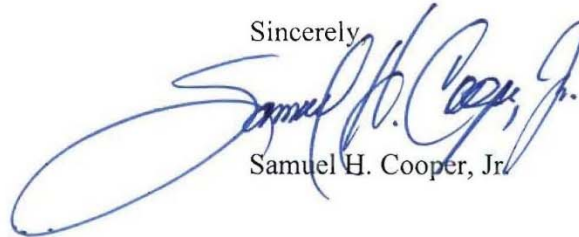
Monitoring and Disburse Liabilities

This is also under my direct supervision and will hopefully be corrected within the next few months.

Review Daily Financial Reports

Historically reports are reviewed on a weekly basis.

Sincerely

A handwritten signature in blue ink, appearing to read "Samuel H. Cooper, Jr.", with a large, stylized flourish extending to the left.

Samuel H. Cooper, Jr.