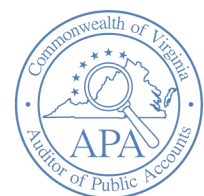




M. WAYNE WINEBRINER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BATH

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

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 have led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Account

The Clerk did not consistently reconcile his bank account during the audit period. Reconciliations for 15 months of the audit period were not performed timely and as of the audit period end date, six months of reconciliations had not been completed. In addition, reconciling items are carried from month to month and not resolved appropriately.

Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increase the risk of loss of funds. 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 Finding)

The Clerk and his staff did not properly bill and collect court costs due to the amount of time his staff must spend completing orders for the signature of the Judge when court is held twice a month. We tested 20 cases and noted the following errors.

- In three cases, the Clerk did not bill defendants for costs totaling \$72.
- In two cases, the Clerk overcharged the defendant by \$797.
- In one case, the due date for payment of costs could not be substantiated.

The Clerk and his staff corrected the majority of the errors noted above during our audit. We recommend the Clerk allocate resources such that a system of review may be instituted to ensure fines and costs are billed correctly.

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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 30, 2015

The Honorable M. Wayne Winebriner
Clerk of the Circuit Court
County of Bath

Claire A. Collins, Board Chairman
County of Bath

Audit Period: April 1, 2013 through March 31, 2015
Court System: County of Bath

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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are 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 Malfourd W. Trumbo, Chief Judge
Ashton N. Harrison, 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

OFFICE OF THE CLERK
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BATH COUNTY CIRCUIT COURT
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WARM SPRINGS, VA 24484
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540-839-7248 (Fax)

July 8, 2015

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

Dear Ms. Mavredes:

Once again I have received an audit that does not make me proud. Being such a small office, we try to following instructions from the Supreme Court of Virginia and take care of the public in the manner we express. It was a great learning experience working with Linda Gray and John Rutan.

RECONCILE BANK ACCOUNT

I will take sole responsibility for the errors of not reconciling the monthly bank account. After the last audit, I began reconciling the account monthly. Then there was a month that I could not balance. I did not make a journal entry, because I did not know what the error was. So, each month I would note the problems but did not make the journal entries. We are now working on the June 2015 bank statement, because the other errors have been found.

PROPERLY BILL AND COLLECT COURT COSTS

In three cases, the defendants were not charged a total \$24.00 each. The auditor brought this to our attention, we mailed a bill to each of the three defendants.

In two cases, the defendants were incarcerated. We made an error on each when entering the court costs. Both cases have been corrected.

In the one case, the due date for payment of costs could not be substantiated. The error was due a miscalculation the due date. We recalculated both cases and entered the correct date.

We have discussed these errors at length. In the future we plan to be more careful and will strive to eliminate them.

Many thanks,

M. Wayne Winebriner

M. Wayne Winebriner
Clerk