



BARBARA G. DECATUR  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF STAFFORD

FOR THE PERIOD  
JANUARY 1, 2014 THROUGH JUNE 30, 2015

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



## 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.

### **Promptly Delete System Access**

The Clerk did not delete the system access for two former employees for up to 14 months following the employees' last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

The Clerk and his staff did not properly bill and collect court fines and costs resulting in a loss of revenue to the Commonwealth. In eight of 46 cases tested, the auditor noted the following errors.

- In two cases, the Clerk did not assess a total of \$1,000 in fines and \$50 in court costs to the defendants.
- In six local cases, the locality was not billed in order to reimburse the Commonwealth for public defender and court-appointed attorney fees totaling \$1,798.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court fines and costs in accordance with the Code of Virginia.

## –TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1-2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 28, 2015

The Honorable Barbara G. Decatur  
Clerk of the Circuit Court  
County of Stafford

Gary Snellings, Chairman of the Board of Supervisors  
County of Stafford

Audit Period: January 1, 2014 through June 30, 2015  
Court System: County of Stafford

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

MSM:alh

cc: The Honorable Joseph J. Ellis, Chief Judge  
Anthony Romanello, 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

CLERK'S OFFICE

**Stafford County Circuit Court**

MICHAEL E. LEVY  
*Resident Judge*  
CHARLES S. SHARP  
*Resident Judge*  
VICTORIA A. B. WILLIS  
*Resident Judge*

P.O. BOX 69  
STAFFORD, VIRGINIA 22555  
(540) 658-8750

BARBARA G. DECATUR  
*Clerk of Court*  
KATHLEEN M. STERNE  
*Chief Deputy*



October 22, 2015

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

Mrs. Mavredes, I received the information from Leslie Pochkar on October 8, 2015 regarding the Audit Period : January 1, 2014 through June 30, 2015.

Leslie and I discussed the points after her audit and I agreed with her on both point.

We have room for improvement and once we are fully staffed again; we will work on those improvements.

Barbara G. Decatur, Clerk  
Stafford Circuit Court  
1300 Courthouse Road.  
P. O. Box 69  
Stafford , Virginia 22555