



HEIDI BARSHINGER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF HENRICO

FOR THE PERIOD
JANUARY 1, 2016 THROUGH MARCH 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter 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.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In 50 cases tested, we noted the following errors.

- In 12 cases, defendants were not charged a total of \$13,748 in restitution and \$5,450 in court costs.
- In two cases, defendants were overcharged \$145 in court costs.

The Clerk and her 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.

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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

June 23, 2017

The Honorable Heidi Barshinger
Clerk of the Circuit Court
County of Henrico

Patricia S. O'Bannone, Board Chairman
County of Henrico

Audit Period: January 1, 2016 through March 31, 2017
Court System: County of Henrico

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 a matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter 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: clj

cc: The Honorable James Stephen Yoffy, Chief Judge
John Vithoukas, County Manager
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 OF THE CIRCUIT COURT
COUNTY OF HENRICO**

Heidi S. Barshinger, Clerk

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**Government Complex
4301 East Parham Road
Henrico, Virginia, 23228**

July 7, 2017

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

Re: Audit period January 1, 2016 – March 31, 2017

Dear Ms. Mavredes:

As a result of the June 2017 audit of our office conducted by the Auditor of Public Accounts, we will be making changes in the way fines, costs and restitution are handled in our office, which should improve efficiency and accuracy. Currently, our in court criminal clerks write a defendant's fines, costs, and restitution on a Cost Worksheet, which is given to the bookkeeper, who then enters them into FAS. As of July 15th, 2017, our in court criminal clerks will be entering the fines, costs and restitution into FAS themselves. Our bookkeeper will then verify that the costs were all entered correctly. Lastly, we will no longer have to wait for late restitution forms to be submitted to the Clerk's Office before entering restitution information into FAS. With the July 1st 2017 law change which requires restitution forms to be submitted on a defendant's sentencing date, complete restitution and costs data can be entered without delay. The specific cases cited in the audit report have all been corrected and have resulted in no losses of revenue to the county or state.

Additionally, our criminal court supervisor will review the CR32 reports on a monthly basis and will then meet with the bookkeeper to go through the monthly list to make sure all costs were properly assessed against each defendant and entered into FAS.

Lastly, our bookkeeper will go through training with OES to make sure that she is up-to-date with all current recommended practices. Our backup bookkeeper will be fully cross-trained by the end of August. Finally, the Clerk will have quarterly meetings with the bookkeeper, backup bookkeeper, and supervisors to make sure there are no problems and that we have been keeping on top of court fines, costs, and restitution assessments in accordance with the Code of Virginia.

Yours truly,


Heidi S. Barshinger