



JANICE J. CORBIN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CULPEPER

FOR THE PERIOD
JULY 1, 2017 THROUGH MARCH 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(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

Repeat: No

The Clerk did not properly bill and collect court fines and costs. In 41 cases tested, we noted the following errors.

- In three cases, defendants were not charged a total of \$1,306 in court costs.
- In two cases, defendants were overcharged \$565 in attorney fees.

The Clerk 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 11, 2019

The Honorable Janice J. Corbin
Clerk of the Circuit Court
County of Culpeper

Brad C. Rosenberger, Board Chairman
County of Culpeper

Audit Period: July 1, 2017 through March 31, 2019
Court System: County of Culpeper

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. The 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Timothy K. Sanner, Chief Judge
John Egertson, 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

Janice J. Corbin, Clerk
Culpeper County Circuit Court
135 West Cameron Street
Culpeper, VA 22701
(540) 727-3438
Facsimile (540) 727-3475

June 25, 2019

Martha S. Mavredes, CPA
Auditor of Public Accounts
Commonwealth of Virginia
P. O. Box 1295
Richmond, VA 23219

Dear Ms. Mavredes:

A corrective action plan has been put into place to minimize the likelihood of billing errors going undetected.

At the time fines and court costs are assessed, the supervisor will be responsible for reviewing the case file to ensure that the amounts assessed are correct. Once the supervisor is satisfied that there are no errors, he/she will initial the *Clerk's Notice of Fines and Costs* that is filed in the case file.

The specific cases noted were corrected immediately.

After a discussion with the court reporter, the billing clerk for the office will henceforth note on the *List of Allowances* whether the Commonwealth or the defendant requested a transcript be typed.

Sincerely,



Janice J. Corbin, Clerk