



SHERRY GAUTIER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GILES

FOR THE PERIOD
APRIL 1, 2019 THROUGH MARCH 31, 2020

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 Review General Ledger

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of March 2020, the Clerk had five accounts on the general ledger with negative balances. The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

-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

August 12, 2020

The Honorable Sherry Gautier
Clerk of the Circuit Court
County of Giles

Richard McCoy, Board Chairman
County of Giles

Audit Period: April 1, 2019 through March 31, 2020
Court System: County of Giles

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.

The Clerk has taken adequate corrective action with respect to the internal control finding 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 Clerk and her staff during this engagement.

Martha S. Mavredes

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Bradley W. Finch, Chief Judge
Chris McKlarney, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Office of the Giles County Circuit Court Clerk

501 Wenonah Avenue
PO Box 502
Pearisburg, VA 24134

Sherry E. Gautier, Clerk

(540) 921-1722 (Phone)
(540) 921-3825 (Fax)



Krystal L. Kesling, Chief Deputy
L. Diane Hutchison, Deputy
Melissa G. Cromer, Deputy
McKinna P. Blankenship, Deputy

**Properly Review General Ledger
Corrective Action Plan**

August 19, 2020

Auditor of Public Accounts
Martha Mavredes
Commonwealth of Virginia
101 North 14th Street, 8th Floor
Richmond, VA 23219

Dear Ms. Mavredes:

On August 12, 2020 Mr. Daniel Stanley met with me and went over our Possible Finding report per our Audit period April 1, 2019 through March 31, 2020. After speaking with him I contacted the Supreme Court and all general ledger corrections were made.

Going forward, we will review general ledger accounts on a daily basis and make adjustments/corrections as needed to ensure the propriety of all account balances.

A handwritten signature in black ink, appearing to read "S. Gautier".

Sherry E Gautier, Clerk