



TERESA J. BROWN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF FRANKLIN

FOR THE PERIOD
APRIL 1, 2019 THROUGH JUNE 30, 2020

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 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: Yes, (first issued in 2017)

The Clerk and her staff did not properly bill and collect court costs. In 42 cases tested, we noted the following errors.

- Defendants in six cases were overcharged a total of \$8,203 in court costs.
- In two cases, court appointed attorney fees of \$445 and DNA fees of \$38 were miscoded as jury costs.
- Defendants in three cases were not charged \$322 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

Promptly Delete System Access

Repeat: No

The Clerk did not delete the system access for a former part time employee for up to 11 months following the employees' last day of work. Having an unauthorized individual 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.

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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 9, 2020

The Honorable Teresa J. Brown
Clerk of the Circuit Court
County of Franklin

Leland Mitchell, Board Chairman
County of Franklin

Audit Period: April 1, 2019 through June 30, 2020
Court System: County of Franklin

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 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 Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable James J. Reynolds, Chief Judge
Christopher Whitlow, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



FRANKLIN COUNTY
OFFICE OF
CLERK OF THE CIRCUIT COURT
P.O. BOX 567
ROCKY MOUNT, VIRGINIA 24151
TELEPHONE (540) 483-3065
FAX (540) 483-3042



TERESA J. BROWN, CLERK

CLYDE H. PERDUE, JR., JUDGE

August 5, 2020

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

Dear Ms. Mavredes:

In response to the audit report for the Circuit Court of Franklin County, I concur with the auditor's findings.

As to "Properly Bill and Collect Court Costs", we assessed three waiver fees for court appointed attorney fees in error, attached is a memo was issued to the court personnel in reference to this. In the two cases where fees were miscoded, I stressed the importance of proper coding and in the three cases where \$322 in court costs were not assessed, we promptly assessed these fees and the defendant was mailed a corrected notice of fines and costs. This office will continue to strive to collect and bill court costs in accordance with the Code of Virginia.

As to "Promptly Delete System Access", The Clerk had not deleted the system access for the part time employee, The Clerk errored in not promptly deleting this person as she did not know if this person that was filling that position would be filling in again and that date was her last paid date. The Clerk immediately deleted the employees' access upon request of auditor.

Respectfully submitted,

Teresa J. Brown, Clerk



TERESA J. BROWN, CLERK

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CLYDE H. PERDUE, JR., JUDGE

To: Jessica Evers, Angela Cepelnik

From: Teresa Brown, Clerk *TB*

Date: July 13, 2020

IN RE: Audit findings

In accordance with the Code of Virginia, no waiver on the list of allowances shall be assessed against the defendant, with the exception of a conviction of capital murder.

We assessed 626 criminal courts costs for the Commonwealth of Virginia in 2019. As we do not have adequate staff to check each individual account entered, please verify that your court costs are adequately applied to the proper code.

Please continue to strive to assess all proper fees applicable and properly allocate all fines and costs towards defendant.

Thank you!