



LINDA BATCHELOR SMITH
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF HAMPTON

FOR THE PERIOD
APRIL 1, 2015 THROUGH MARCH 31, 2016

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 Assess Court Costs - Repeat

The Clerk and her staff did not properly assess court costs. In six of 30 cases tested, we noted the following errors.

- In four cases, the clerk did not charge defendants for the cost of psychological evaluations, resulting in a loss of \$2,525 to the Commonwealth.
- In two cases, the Clerk did not charge defendants for various costs, resulting in a \$200 restitution loss to the victim and a \$120 loss to the Commonwealth.

The Clerk should correct these specific cases. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court 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

September 09, 2016

The Honorable Linda Batchelor Smith
Clerk of the Circuit Court
City of Hampton

Donnie Tuck, Mayor
City of Hampton

Audit Period: April 1, 2015 through March 31, 2016
Court System: City of Hampton

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 this comment 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 Wilford Taylor, Jr., Chief Judge
Mary Bunting, City 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

OFFICE OF THE CLERK OF THE CIRCUIT COURT
LINDA BATCHELOR SMITH, CLERK

Office Manager
Chief Deputy Clerk II
Sarah V. Bowe

Chief Deputy Clerk I
Elizabeth B. Wickline



EIGHTH JUDICIAL CIRCUIT
237 N. KING STREET
HAMPTON, VA 23669-0040

Mailing Address:
P.O. Box 40
Hampton, VA 23669-0040
(757)727-6105 Telephone
(757)728-3505 Main Fax
(757) 728-3367 Criminal Fax

September 8, 2016

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

RE: Audit Period April 1, 2015 – March 31, 2016

Dear Ms. Mavredes:

This letter is my official response and corrective action plan as it relates to the Hampton Circuit Court Clerk's Office Audit for the period April 1, 2015 through March 31, 2016.

While I concur that the audit findings are correct, upon bringing these matters to our attention, all files were promptly reviewed and cost assessments corrected while auditors were still present, therefore, resulting in NO lost revenue to neither the Commonwealth nor victim in these cases.

In September, 2014 and again in April, 2015, the criminal department experienced turnover resulting in the loss of two employees, one being a 28 year seasoned clerk, therefore, resulting in the hire of two new inexperienced clerks in April, 2015.

As a corrective action plan, a meeting was called with the criminal team leader. Every effort will be made to retrain current staff and the bookkeeper was designated to periodically review the assessment sheets for future oversight and errors. We will also continue to utilize all training and materials offered by the Supreme Court of Virginia.

As Clerk of the Circuit Court for the City of Hampton, I take great pride in the performance of my staff and will continue to be diligent in our actions to serve this community and comply with the Code of Virginia.

I extend my gratitude to your staff for the time and attention dedicated to our office and its audit.

Sincerely yours,

A handwritten signature in blue ink that reads "Linda Batchelor Smith".

Linda Batchelor Smith, Clerk

CITY OF HAMPTON
"OLDEST CONTINUOUS ENGLISH SPEAKING SETTLEMENT IN AMERICA-1610"