



VANESSA PORTER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING AND QUEEN

FOR THE PERIOD
JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

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 did not properly bill and collect court costs. In three of 15 cases tested, we noted that two defendants were over charged a total of \$183 in court costs and one defendant was not assessed \$1,210 in court costs.

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

April 18, 2017

The Honorable Vanessa Porter
Clerk of the Circuit Court
County of King and Queen

Doris H. Morris, Board Chairperson
County of King and Queen

Audit Period: January 1, 2016 through December 31, 2016
Court System: County of King and Queen

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 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 Michael E. McGinty, Chief Judge
Thomas J. Swartzwelder, 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



King and Queen County

Founded 1691 in Virginia

Clerk's Office of the Circuit Court

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B. Elliott Bondurant
Judge

Vanessa D. Porter
Clerk

Patricia M. Reed
Deputy Clerk

Hattie M. Powell
Deputy Clerk

May 9, 2017

Ms. Martha S. Mavredes
Auditor of Public Accounts

Dear Mavredes,

This letter is in response to the audit dated: January 1, 2016 through December 31, 2016 for the Circuit Court Clerk's Office in King and Queen County, in which a draft was received in our office on May 8, 2017.

It is very unfortunate that these errors were made in the collection of court costs and I would like to earnestly and personally apologize for them at this time. The three cases that were found to be incorrect were corrected immediately and amended judgments were docketed as well.

It has been our goal to carefully assess court costs in the past and as stated before, there were other factors which may have played a role in making these errors; one of them being inexperience. Going forward, we plan to use additional care when assessing court costs and corrective steps have been taken to try to eliminate these errors in the future..

Attached please find a corrective action plan which has been implemented for future court costs assessments.

Thank you for your time,

Vanessa D. Porter, Clerk
King and Queen Circuit Court Clerk's Office

Corrective Plan for the Assessment of Court Costs:

- 1) Once a case has ended the court costs will be determined and assessed by the Clerk or a designee; carefully reviewing all DC-40s, Court Appointed Attorney's Fees from the District and Circuit Courts, and all other costs.
- 2) A second review will be conducted by another individual within the office and court costs will again be determined and assessed.
- 3) If there is a difference in the two assessments, the two individuals will collaborate in solving the differences. Once the two assessments are determined to be equal, the court costs will then be docketed.

**While this action plan may require additional time before a judgment is docketed, we plan to continue to do so, within the set time frame.*

King and Queen County
Circuit Court Clerk's Office