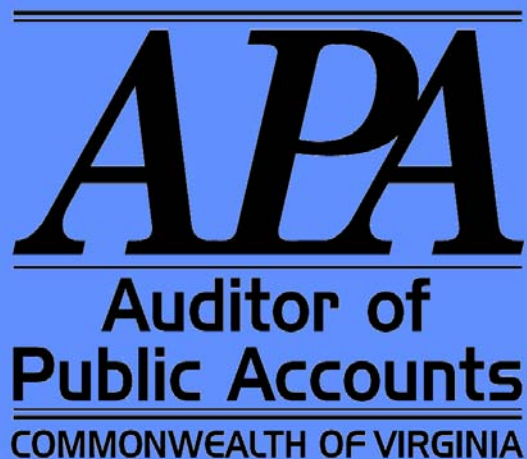


MARK A. TAYLOR
CLERK OF THE CIRCUIT COURT
of the
COUNTY OF SCOTT

REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008



– TABLE OF CONTENTS –

	<u>Pages</u>
AUDIT LETTER	1-2
COMMENTS TO MANAGEMENT	3
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	4



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 12, 2009

The Honorable Mark A. "Bo" Taylor
Clerk of the Circuit Court
County of Scott

Board of Supervisors
County of Scott

Audit Period: October 1, 2007 Through December 31, 2008
Court System: County of Scott

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance that are required to be reported.

The issues identified above are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these issues 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable John C. Kilgore, Chief Judge
Rufus Hood, 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

COMMENTS TO MANAGEMENT

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of noncompliance.

Properly Assess Criminal Fees

The Clerk and his staff did not properly assess fees as directed by the Code of Virginia, in five of 20 cases we tested resulting in assessment errors totaling \$955, which resulted in a loss of revenue to the Commonwealth and locality. The Clerk agreed to review the criminal cases and correct all errors. Using the Supreme Court's current fee schedules and when practical, attending their periodic regional training can help keep court staff abreast of changes in costs and fees.



**OFFICE OF THE CLERK OF CIRCUIT COURT
FOR SCOTT COUNTY, VIRGINIA**

**SCOTT COUNTY COURTHOUSE
104 EAST JACKSON STREET, SUITE 2
GATE CITY, VIRGINIA 24251**



**MARK "Bo" TAYLOR
CLERK OF THE COURT**

**PHONE: 276-386-3801
FAX: 276-386-2430**

03/23/09

To: Mr. Walter Kucharski
Auditor of Public Accounts

From: Mark A. "Bo" Taylor
Clerk of Circuit Court

Mr. Kucharski

This letter is in reference to our audit of October 1, 2007 through December 31, 2008. The noncompliance for properly assesses criminal fee errors. Deputy Kinhead and I have looked at these cases and they were assessed improperly. One case was preset in the FMS and did not assess correctly. The other cases were missed. I have talked with Deputy Kinhead and ask that she pay a little more attention to cases and look over them to make error corrections. We attend all Supreme Court of Virginia regional trainings and will attend the April 28-29 2009 Supreme Court of Virginia training in Wytheville Virginia. I hope this will take care of the noncompliance issue with my Court.

Thanks


Mark A. "Bo" Taylor
Clerk of Court