

**ROBERT C. WRENN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GREENSVILLE**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2011 THROUGH MARCH 31, 2012**



## 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 Enter Fines and Court Costs

In the test of 40 cases, we found the following errors.

- In one case, the Clerk charged \$3,741 in restitution when it was not in the court order.
- In one case, the Clerk charged a \$2,500 fine when it was not in the court order.
- In seven cases, there were the following issues with court appointed attorney fees:
  - In one case, the Clerk charged the defendant for the court appointed attorney fee without certification from the District Court.
  - In two cases, the Clerk did not charge the defendants the court appointed attorney fees although certified by the District Court.
  - In three cases, the Clerk charged court appointed attorney fees without having received the approved waiver application or timesheet.
  - The Clerk charged the defendant for both the State and the Locality court appointed attorney fees when only the Locality fee applied.

The total amount of court appointed attorney errors totals \$1890.

- In one case, the Clerk recorded the DNA fee as \$1,250 instead of \$12.50.
- In two cases, the Clerk charged two Locality \$500 fines when they should have been State fines.
- In two cases, the Clerk incorrectly record jail admission fees, once a city as county and another as city instead of county.
- In one case, the Clerk charged the DNA fee as \$50 when it should have been \$25.

The Clerk should correct all the errors noted above and determine whether all fines and fees are appropriate to these cases. Further, the Clerk needs more closely monitor the record and assessment of fees and fines to reduce clerical errors to properly charge defendant and appropriate deposit the collections with either the Commonwealth or Locality.

### Properly Record Court Orders

As noted in previous audits, the Clerk does not record court orders in the order book as required by Sections 17.1-123 and 17.1-124 of the Code of Virginia. As a result, the order book does not contain references to all daily proceedings, orders, and judgments of the court. In 21 of 66 cases tested, we could not locate court orders either properly scanned into the electronic recording system or in the case files, for concluded cases. The Clerk should ensure staff properly records all court orders in the order book timely to ensure court proceedings are duly recorded and available for review.



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 24, 2012

The Honorable Robert C. Wrenn  
Clerk of the Circuit Court  
County of Greenville

Peggy R. Wiley, Chairman Board of Supervisors  
County of Greenville

Audit Period: April 1, 2011 through March 31, 2012  
Court System: County of Greenville

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.

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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable W. Allan Sharrett, Chief Judge  
K. David Whittington, 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



