



TERESA T. CARROLL
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ORANGE

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

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 Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 31 cases tested, we noted the following errors.

- In seven cases, the defendants were not charged a total of \$2,190 in court costs.
- Defendants in two cases were overcharged \$1,295 in court fines and 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.

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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

October 9, 2020

The Honorable Teresa T. Carroll
Clerk of the Circuit Court
County of Orange

James P. Crozier, Chairman
County of Orange

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

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 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: clj

cc: The Honorable Timothy K. Sanner, Chief Judge
Theodore L. Voorhees, 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

DAVID B. FRANZÉN
RESIDENT JUDGE
TERESA T CARROLL
CIRCUIT COURT CLERK

TELEPHONES:

JUDGE: (540)672-2433
CLERK: (540)672-4030
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ORANGE COUNTY, VIRGINIA



CIRCUIT COURT

110 NORTH MADISON ROAD, SUITE 300
P.O. BOX 230, ORANGE, VA 22960

DIXIE BEASLEY, CHIEF DEPUTY
COURT SERVICES-CIVIL/PROBATE
LORI MORRIS, DEPUTY CLERK
BOOKKEEPER/COURT SERVICES
MELISSA MORRIS, DEPUTY CLERK
COURT SERVICES-CRIMINAL DIVISION
ANNA ZUMMO, DEPUTY CLERK
COURT SERVICES-CIVIL/RECORDS MGMT
MAKENZI SHIFFLETT, DEPUTY CLERK
JURY MANAGEMENT
LAUREN McCOLGAN, DEPUTY CLERK
LAND RECORDS/RECORDER

November 4, 2020

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

Dear Ms. Mavredes:

Please find enclosed my response and corrective action plan that my office has taken to correct the findings of the Auditor.

Properly Bill and Collect Court Costs.

The Clerk has the responsibility to make sure that appropriate court costs are assessed at the time the defendant is sentenced. The Clerk and her staff **immediately** updated the cases mentioned in the report and amended notices were mailed to the defendant's.

In reviewing the Auditors Report, I am extremely pleased with my staff and their ability to handle tremendous amount of work.


Teresa T. Carroll, Clerk