



GAIL H. BARB  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF FAUQUIER

FOR THE PERIOD  
APRIL 1, 2017 THROUGH MARCH 31, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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 Attorney Fees**

Repeat: No

The Clerk and her staff did not properly bill and collect court appointed attorney and public defender fees. In four of 28 cases tested, the Clerk did not charge defendants for attorney fees totaling \$4,715, resulting in a loss to the Commonwealth.

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 court costs in accordance with the Code of Virginia.

## -TABLE OF CONTENTS-

### Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 22, 2018

The Honorable Gail H. Barb  
Clerk of the Circuit Court  
County of Fauquier

Christopher T. Butler, Chairman  
County of Fauquier

Audit Period: April 1, 2017 through March 31, 2018  
Court System: County of Fauquier

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 is 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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Stephen E. Sincavage, Chief Judge  
Paul McCulla, 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

Clerk's Office  
**CIRCUIT COURT OF FAUQUIER COUNTY**

29 ASHBY STREET • WARRENTON, VA 20186

**Gail H. Barb, Clerk**

Helen Zaleski, Chief Deputy Clerk  
[www.fauquiercounty.gov](http://www.fauquiercounty.gov)  
540.422.8100

July 5, 2018

20th Judicial Circuit

Hon. Burke F. McCahill, Judge

**Hon. Jeffrey W. Parker, Resident Judge**

Hon. Stephen E. Sincavage, Judge

Hon. Jeanette A. Irby, Judge

Hon. Douglas L. Fleming, Jr., Judge

Martha S. Mavredes, CPA  
Auditor of Public Accounts  
PO Box 1295  
Richmond, Va. 23218

E-Mailed to [Stephanie.serbia@apa.virginia.gov](mailto:Stephanie.serbia@apa.virginia.gov)

Re: Audit Report for April 1, 2017, through March 31, 2018

Dear Ms. Mavredes:

This is my correction action plan to properly bill and collect attorney fees.

The staff responsible for the assessment and billing of attorney fees has reviewed and corrected the assessments for the cases brought to our attention during this audit. The proper assessments have now been made to the defendants' accounts and have been updated for collections. The staff has further reviewed all cases for this time period, and going forward to the present time, to ensure that all court-appointed attorney fees were properly billed and properly assessed to each defendant.

It appears that this oversight occurred because of the lag time between the sentencing event and the submission of the timesheets by court-appointed counsel. The cases where timesheets were submitted after the conclusion of the case were not properly reviewed. However, this should not have been permitted to create this situation.

Although the staff had been reviewing the CR32 and CR42 reports, these reports will be double-checked. Additionally, to avoid a repeat of this omission my staff will double-check all DC-40's submitted to confirm that the court-appointed attorney fees were assessed appropriately.

Thank you for your consideration.

Sincerely yours,



(Mrs.) Gail H. Barb  
Clerk