

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

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH MARCH 31, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 20, 2011

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

Board of Supervisors
County of Greenville

Audit Period: April 1, 2010 through March 31, 2011
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

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 Record Fines and Court Costs

The Clerk is not properly recording fines and costs as required by the Code of Virginia. Auditor noted the following errors in 21 cases tested:

- In one case, the Clerk recorded \$891 in court appointed attorney fees when the defendant had retained an attorney.
- In one case, the Clerk recorded \$863 in court appointed attorney fees when they should have recorded court reporter fees.
- For one case, the Clerk did not bill the City of Emporia the "court appointed attorney fees" totaling \$158 for a local conviction and miscoded the fee on the defendant's account.
- In two cases, the Clerk billed the defendants the fixed district court fee without statutory authority, which resulted in an over charge of \$112.
- In one case, the Clerk recorded a state violation fine as a local fine resulting in a loss of \$100 to the Commonwealth.
- In one case, the Clerk billed the defendant twice for the DNA fee, an over assessment of \$25.
- In one case, the Clerk erroneously billed defendant the "district court time to pay fee", an over assessment of \$10.
- In two cases with multiple charges, the Clerk improperly billed the Commonwealth Attorney fees, which totaled \$20.

The Clerk needs to be more diligent in the proper assessment of fines and costs. The Clerk has a responsibility to enter fines and costs in accordance with the Code of Virginia. The Clerk should ensure he and his staff understands all fees and costs and keeps abreast of any changes that may occur in the fee structure.

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 nine of 40 cases tested, we could not locate court orders either properly scanned into the electronic recording system or in the case files, for cases concluded up to one year ago. 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.

CIRCUIT COURT JUDGES:
SAM CAMPBELL
PRINCE GEORGE

W. ALLAN SHARRETT
EMPORIA, VIRGINIA



ROBERT C. WRENN
CLERK

KAY J. CALLAHAN
CHIEF DEPUTY

DEPUTIES:
JO ANNE CONNER
ALISON WRENN
BARBARA ARTHUR

CIRCUIT COURT OF GREENSVILLE COUNTY
June 20, 2011

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

Dear Mr. Kucharski:

This office has received the draft copy of the audit report completed by Tracy Vaughan, Senior Specialist/Team Leader.

We have looked at each point made by the audit item and find them to be in accordance with the finding. We feel we learned a lot from the two auditors that came and are better prepared for making some decisions on fees, etc. We have also consulted with the Clerk in the Greenville Combined Courts who has been very helpful in interpreting things passed from their court.

We have made dramatic improvement on having court orders prepared and scanned into the records. We lost ground the last time we had a budget cut in the office. Since this past audit, we have reassigned some duties that should help in getting the orders completed. While we are still behind some, we are working diligently to get them completed and in the files.

Sincerely,

Robert C. Wrenn