

**SUSAN R. HOPKINS**  
**CLERK OF THE CIRCUIT COURT**  
**of the**  
**COUNTY OF LOUISA**

**REPORT ON AUDIT**  
**FOR THE PERIOD**  
**JULY 1, 2008 THROUGH JUNE 30, 2009**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 16, 2009

The Honorable Susan R. Hopkins  
Clerk of the Circuit Court  
County of Louisa

Board  
County of Louisa

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Louisa

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 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.

The Honorable Susan R. Hopkins  
Clerk of the Circuit Court  
Page Two  
November 16, 2009

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 Cheryle V. Higgins, Chief Judge  
Dale Mullen, 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

### Internal Controls

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the clerk's fiscal accountability.

### Compliance

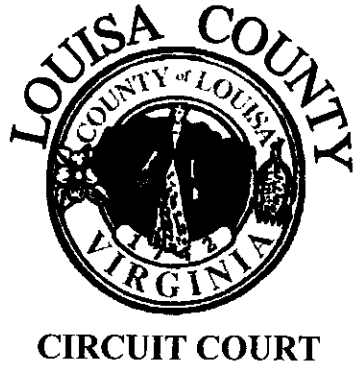
The results of our tests of compliance with applicable laws and regulations disclosed the following instances of noncompliance.

### **Properly Assess Court Appointed Attorney Fees and Fines**

The clerk did not properly assess court-appointed attorney fees or collect fines involving local and state charges. The auditor tested ten cases and noted the following errors.

- In five cases, the clerk did not properly bill the locality for the court-appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Instead, the clerk incorrectly billed the Commonwealth, which paid \$925.00.
- In five cases with local violations, the clerk failed to assess court-appointed fees as required by Section 19.2-163 of the Code of Virginia. This resulted in an overcharge to the Commonwealth totaling \$925.00.
- In two cases involving a state violation, the clerk did not properly assess the fine to the Commonwealth as required by Section 19.2-340 of the Code of Virginia. Instead, the clerk assessed the fine to the locality, costing the Commonwealth \$300.00.

We recommend the clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court-appointed attorney fees and reimburse the Commonwealth. Further, we recommend the clerk work with the Office of the Executive Secretary to receive training in these billing practices.



MRS. SUSAN R. HOPKINS, CLERK  
MRS. PATTY C. MADISON, CHIEF DEPUTY CLERK  
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LOUISA, VIRGINIA 23093  
PHONE (540) 967-5312  
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MS. CHARLOTTE M. KING, DEPUTY CLERK  
MS. KIM E. BUTLER, DEPUTY CLERK  
MRS. MARY L. KOBER, DEPUTY CLERK  
MRS. VIRGINIA L. STAUDINGER, DEPUTY CLERK  
MRS. DANA J. LILLIE, DEPUTY CLERK  
MRS. ELLEN L. KNIGHTON, DEPUTY CLERK

October 7, 2009

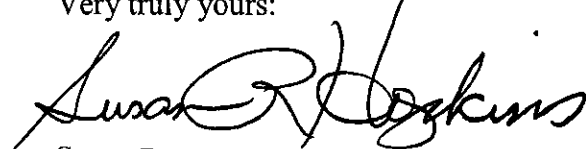
Linda Gray, Director  
Auditor of Public Accounts  
3937 Leaksville Rd  
Luray, VA 22835

Dear Ms Gray:

After reviewing the findings of this years audit, I have corrected each of the findings. I took immediate action by informing my staff of these errors and they are aware of the findings. I am also checking all court cost and court appointed attorney fees to make sure they are being assessed to the correct codes.

Please except my apology.

Very truly yours:

  
Susan R. Hopkins, Clerk