

**JAMES E. BLEVINS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF TAZEWELL**

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

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

- TABLE OF CONTENTS -

	<u>Pages</u>
AUDIT LETTER	1
COMMENTS TO MANAGEMENT	2
CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN	3-4



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

April 21, 2011

The Honorable James E. Blevins
Clerk of the Circuit Court
County of Tazewell

Board of Supervisors
County of Tazewell

Audit Period: April 1, 2010 through March 31, 2011
Court System: County of Tazewell

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: alh

cc: The Honorable Patrick R. Johnson, Chief Judge
James H. Spencer, III, 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 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.

Monitor and Disburse Liability Accounts

The Clerk did not disburse a \$2,500 criminal bond on a case ending in November 2010. Liability accounts record amounts the Clerk is holding to disburse to individuals or other agencies, or to pay fines and costs. The Clerk should monitor and disburse liabilities on a monthly basis as recommended by the Financial Management User's Guide.

Properly Bill Court Appointed Attorney Fees

In five of 38 cases tested, the Clerk and his staff did not properly bill and collect court-appointed attorney fees. The auditor noted the following errors.

- In three cases, the Clerk did not bill the defendants for court-appointed attorney fees totaling \$1,048.
- In one local case, the Clerk did not properly bill the locality for the court-appointed attorney fees, but billed the Commonwealth incorrectly, which paid \$214. Additionally, the Clerk miscoded the court-appointed attorney fees of \$214 as Commonwealth court-appointed attorney fees instead of local court-appointed attorney fees.
- In one case, the Clerk overcharged the defendant for court-appointed attorney fees totaling \$22.

The Clerk should consider asking the Office of the Executive Secretary of the Supreme Court of Virginia to provide training for his staff on billing and collecting court-appointed attorney fees. After receiving the training, the Clerk should have his staff review all similar court cases and make any necessary corrections to the case papers. The Clerk and his staff should bill and collect court-appointed attorney fees in accordance with the Code of Virginia.



**CLERK'S OFFICE
CIRCUIT COURT OF TAZEWELL COUNTY**



JAMES E. "BUDDY" BLEVINS, CLERK
101 EAST MAIN STREET, SUITE 202
TAZEWELL, VIRGINIA 24651

TAMMY B. ALLISON, CHIEF DEPUTY CLERK

DEPUTY CLERKS

BARBARA RHUDY	SUSIE VANCE
DAWN COLE	KATHERINE WRIGHT
ANGELA RAY	MARSHA TABOR
JANICE LUTZ	VENUS LANEY
GINA PRUITT	

May 5, 2011

Walter J. Kucharski
Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218-1295

Dear Mr. Kucharski:

During the recent audit of this office, two comments to management were presented. I have been working with the Supreme Court Staff, Randy Johnson, Senior Specialist with your staff and Tammy Allison, my Chief Deputy Clerk to put in place a plan to prevent these issues from arising in the future.

First as to the monitoring of liability accounts, I have directed that at least two deputy clerks and myself will review the BR08 report each month. I will advise you that I reviewed the one account in question and found that the final order in the case was silent as to the bond, and neither the defense attorney nor the person who posted the bond have ever made inquiry about the refund of the bond.

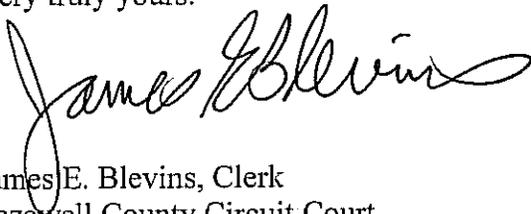
Secondly, as to the billing of court appointed attorney fees, I have implemented a two step process for posting court appointed attorney fees, one deputy clerk will post the fees and then the Chief Deputy Clerk will review the accounts before the list of allowance sheets are placed in the case files.

As to the assessment of Town court appointed attorney fees as Commonwealth fees we have worked closely with the Executive Secretaries staff at the Supreme Court and have developed an account control procedure, which should eliminate the problem. (Also see the attached email correspondence.) We have also discussed using a different color file for Town cases. I plan to send a memo to the defense attorneys requesting that they note on the list of allowance sheet which of the five towns should be billed. I believe the forms committee should develop a different list of allowance form for town cases.

I have also asked the Executive Secretary of the Supreme Court to send staff here to review the related procedures with the deputy clerks to prevent a recurrence of these

issues. I also have discussed reallocation of certain financial responsibilities in the office with Randy Johnson, Louise Edmiston, and the Supreme Court Staff. The Supreme Court Staff have suggested a conference call with Randy Johnson, Martin Watts, Norma Gates, Mike Pogue, Tammy Allison and myself. I hope we can arrange that discussion very soon.

Very truly yours.

A handwritten signature in black ink that reads "James E. Blevins". The signature is written in a cursive style with a large, looping initial "J".

James E. Blevins, Clerk
Tazewell County Circuit Court

Enclosures