



VALERIE P. YOUNGER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CAMPBELL

FOR THE PERIOD
APRIL 1, 2018 THROUGH DECEMBER 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(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 Costs

Repeat: Yes (first issued in fiscal year 2013)

The Clerk and her staff did not properly bill and collect court costs. In 41 cases tested, we noted the following errors.

- In three cases, the defendants were not charged a total of \$2,651 for jury costs and court appointed attorney fees.
- In 14 cases, the defendants were overcharged court appointed attorney fees of \$840 and court costs of \$228.

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

February 12, 2020

The Honorable Valerie P. Younger
Clerk of the Circuit Court
County of Campbell

Charlie Watts, Board Chairman
County of Campbell

Audit Period: April 1, 2018 through December 31, 2019
Court System: County of Campbell

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 the comment 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:vks

cc: The Honorable Michael T. Garrett, Chief Judge
Frank J. Rogers, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Campbell County Circuit Court Clerk's Office

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Valerie P. Younger, Clerk

February 27, 2020

Martha S. Mavredes, CPA

Auditor of Public Accounts

P.O. Box 1295

Richmond, Va. 23218

Re: Clerk's Response and Corrective Action Plan

Audit Period: April 1, 2018 through December 31, 2019

Court System: County of Campbell

Dear Mrs. Mavredes:

I would first like to thank Randall Johnson, Senior Auditor for providing helpful information to this Court. I also want to thank him for his continued professionalism.

I would like to address the items cited in your Audit Report for the above referenced period for this office.

Properly Bill and Collect Court Costs

The repeated findings that was first issued in the fiscal year of 2013 was under the prior clerk.

In the three cases, the defendants were not charged a total of \$2,651 for jury costs and court appointed attorney fees. All three cases have been corrected to reflect the correct costs and fees associated with each account.

In 14 cases, the defendants were overcharged court appointed attorney fees of \$840 and court cost of \$228. All fourteen accounts have been reversed to reflect the proper amounts to each account.

I have provided some helpful information to my deputies in helping us to continue to improve in properly billing and collecting court costs.

I highly commend and appreciate the daily work of all of my staff. My staff and I are conscientious and strive to produce the highest quality of work possible and give exceptional customer service to everyone.

Respectfully submitted,

Valerie P. Younger, Clerk

Valerie P. Younger, Clerk



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