

**MAETTA H. CREWE  
THE CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PULASKI**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**



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# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

February 23, 2009

The Honorable Maetta H. Crewe  
Clerk of the Circuit Court  
County of Pulaski

Board of Supervisors  
County of Pulaski

Audit Period: January 1, 2008 through December 31, 2008  
Court System: County of Pulaski

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 no 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.

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 Josiah T. Showalter, Jr., Chief Judge  
Peter M. Huber, 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

### Compliance

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

### Properly Assess Criminal Fees

The Clerk and her staff did not properly assess fees for court appointed attorneys, sheriff fees, jail fees and other items as directed by the Code of Virginia. In 10 of 28 cases tested, we found assessment errors totaling \$445, which resulted in a loss of revenue to the Commonwealth and locality.

The Clerk should assess and collect all court costs and fees in accordance with the Code of Virginia. The Clerk should review assessment procedures with her staff, use the Supreme Court's current fee schedule, and when practical, attend periodic regional training meetings.



COUNTY OF PULASKI

# Circuit Court of Pulaski County

**Maetta H. Crewe, Clerk**  
**Pulaski, Virginia 24301**



## JUDGES

**COLIN R. GIBB**  
PULASKI, VA

**ROBERT M. D. TURK**  
CHRISTIANSBURG, VA

**RAY W. GRUBBS**  
CHRISTIANSBURG, VA

**JOSIAH T. SHOWALTER, JR.**  
WYTHEVILLE, VA

**BRETT L. GEISLER**  
HILLVILLE, VA

**MAILING ADDRESS**  
45 THIRD STREET, N.W., SUITE 101  
PULASKI, VIRGINIA 24301

**TELEPHONE**  
(540) 980-7825  
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March 24, 2009

Auditor of Public Accounts  
Attention: Randy Johnson  
Commonwealth of Virginia  
Richmond, VA

Re: Audit Period January 1, 2008 through December 31, 2008  
Report dated February 20, 2009

Dear Mr. Johnson:

I would like to extend my thanks to you and your staff for the courtesy shown to my office staff and me during the recent audit.

In response to the compliance audit findings of Louise Edmiston and Brenda Watkins, I wish to state that I have taken the following actions in remediation of those findings.

In the two instances where costs in a criminal case were assessed to improper account codes, the clerk has corrected the errors by transferring those costs to the proper account codes. These instances did not result in loss of revenue.

In the two instances where criminal costs were not assessed, those costs have now been properly assessed and posted. The deputy clerk responsible for assessing costs has been instructed by the clerk to properly assess these costs in the future.

In the five instances where sheriff's fees were erroneously assessed, the deputy clerk has been instructed that the costs are not to be assessed in the future. The clerk has

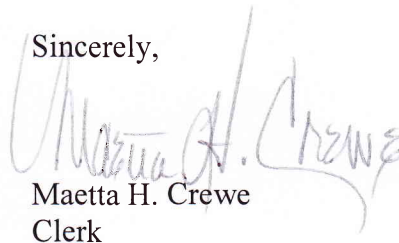
also enrolled the deputy clerk who is responsible for assessing costs in a Supreme Court training class on assessment of fines and costs. These instances did not result in loss of revenue.

In one instance a court ordered \$50 fine for contempt of court was assessed to a case that was nolle prosequi. Since there were a multitude of cases for the defendant, the fine was properly assessed but documented on the nolle prosequi case and not assessed on one of the cases with a conviction. The clerk has instructed the deputy clerk to properly assess and post fines and costs to the proper case file and to not post fines and/or costs to cases that are dismissed or nolle prosequi. This instance did not result in loss of revenue.

In conclusion, assessment errors have been addressed and corrective actions have been implemented.

Thank you for this opportunity to respond to the recent audit findings.

Sincerely,

A handwritten signature in blue ink, appearing to read "Maetta H. Crewe".

Maetta H. Crewe  
Clerk