



CATHY COSBY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF HALIFAX  
  
FOR THE PERIOD  
APRIL 1, 2018 THROUGH MARCH 31, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## 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 Psychological Evaluation Fees**

Repeat: No

The Clerk and her staff did not properly bill and collect psychological evaluations fees. In three of five cases tested, costs of \$2,000 were not assessed to defendants. The Clerk should correct the specific cases noted and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect psychological evaluation fees 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

July 19, 2019

The Honorable Cathy Cosby  
Clerk of the Circuit Court  
County of Halifax

Dennis G. Witt, Chairman Board of Supervisors  
County of Halifax

Audit Period: April 1, 2018 through March 31, 2019  
Court System: County of Halifax

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 is included as an enclosure to this report.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Kimberly S. White, Chief Judge  
Scott R. Simpson, 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



CLERK'S OFFICE

## Circuit Court of Halifax County

KIMBERLEY S. WHITE, CHIEF JUDGE

S. ANDERSON NELSON, JUDGE

J. WILLIAM WATSON, JR., JUDGE

CATHY M. COSBY, CLERK

JILL L. THROCKMORTON, CHIEF DEPUTY

VONTASIA T. BRITTON, DEPUTY

DANIELLE N. HICKMAN, DEPUTY

MEGAN V. JONES, DEPUTY

AMANDA S. LONG, DEPUTY

EMILY N. POWELL, DEPUTY

P. O. BOX 729 • HALIFAX, VIRGINIA 24558  
(434) 476-6211 • FAX (434) 476-2890

August 2, 2019

Ms. Martha Mavredes  
Auditor of Public Accounts  
c/o [Stephanie.serbia@apa.virginia.gov](mailto:Stephanie.serbia@apa.virginia.gov)

Dear Ms. Mavredes:

Re: CORRECTIVE ACTION PLAN for Audit ending March 31, 2019  
Properly billing and collecting Psychological evaluation fees

Concerning our audit ending March 31, 2019, where 3 out of 5 criminal cases were not assessed the psychological evaluation fees to the defendant, this error has been corrected.

- We have now entered the Psychological Evaluation Fees to these 3 criminal cases reflecting the correct balances. Also, there have been no payments made in these court cases to date. Therefore, these funds will be collected when the defendants begin to make payments. Please note, there has been no loss of revenue due to this oversight. (Very few criminal cases have Psychological evaluation fees submitted for assessment.)
- Also, we have now put in place a plan where all financial entries, including List of Allowances, will be checked by another employee immediately upon entry in the system.
- I am requiring all employees to better utilize the Supreme Court's online User Guides/Manuals, especially the Fee Schedules.
- We will continue to take full advantage of all Web-Ex classes and other training classes offered by the Supreme Court of Virginia.
- As you know, criminal case procedure is probably the most difficult task in the Circuit Court Clerk's Office. The reason this happened, one of my Deputy Clerks, had recently attended a Financial Management Class in Richmond. She asked several questions concerning the List of Allowances and had written in her notes that Psychological evaluation fees were not to be assessed against the defendant. Therefore, this fee was not assessed in these 3 cases.

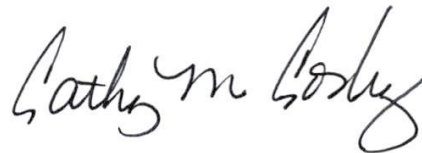
This past year – March 1, 2018 to present – has been very difficult for our office.

1. Criminal Deputy Clerk of over 4 years relocated effective March 6, 2018
2. April 27, 2018 – our office moved to our temporary location for our Courthouse renovation.
3. Deputy Clerk of 13 years retired effective May 31, 2018.
4. Deputy Clerk of 2 ½ years resigned effective July 31, 2018
5. Criminal Deputy Clerk, began extended medical leave and left employment effective March 13, 2019.
6. Training 4 new employees as Deputy Clerks
7. Losing 2 Criminal Deputy Clerks – one in March 2018 and the other in January 2019

As you can see, we have had a difficult year. However, myself and my employees have worked together to stay on top of things by working weekends, after hours, taking work home, etc. We will continue to do the best job we possibly can in all areas of the Circuit Court Clerk's Office.

Thank you for your consideration and especially for bringing this to our attention. If you have any questions, please do not hesitate to contact me.

Yours truly,

A handwritten signature in black ink, appearing to read "Cathy M. Cosby". The signature is fluid and cursive, with the first name "Cathy" being more prominent.

Cathy M. Cosby, Clerk

CMC