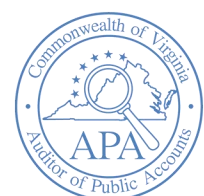




SAMUEL H. COOPER, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ACCOMACK

REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2013 THROUGH JUNE 30, 2014

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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.

Reconcile Bank Account (New)

The Clerk did not reconcile his bank account for the months of June 2014 through October 2014. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. We recommend the Clerk perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

Establish Receivable Accounts (Repeat)

The Clerk did not establish receivables for defendants, totaling \$3,294, in the automated Financial Management System for up to 12 months after conviction. This system provides daily, weekly and monthly informational reports to assist the Clerk in court management and financial operations. Our audit revealed the clerk does not have established procedures for effectively monitoring the "Accounts without Receivable Report" which would have identified the cases noted in our audit. We recommend the Clerk review the available reports on a monthly basis as required by the Financial Management User's Guide.

Properly Bill and Collect Court Costs (Repeat)

The Clerk and his staff did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth. In seven of 30 cases tested, we noted the following errors.

- In five cases, the Clerk charged attorney fees incorrectly resulting in defendants overpaying \$196 and underpaying \$765.
- In one case, the Clerk incorrectly billed the Commonwealth instead of the locality for court-appointed attorney fees, resulting in a loss of \$158 to the Commonwealth.
- In one case, the Clerk did not bill the defendant for court-appointed attorney fees of \$142 certified by the district court.
- In one case, the Clerk incorrectly charged the district court fixed fee, resulting in a loss to the Commonwealth of \$10.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court 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 2, 2015

The Honorable Samuel H. Cooper Jr.
Clerk of the Circuit Court
County of Accomack

John Charles "Jack" Gray, Board Chairman
County of Accomack

Audit Period: January 1, 2013 through June 30, 2014
Court System: County of Accomack

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

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

MSM:alh

cc: The Honorable Edward W. Hanson Jr., Chief Judge
Steven B. Miner, 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

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Commonwealth of Virginia

Samuel H. Cooper, Jr.
Clerk



Caretta L. Duncan
Teresa D. Handy
Nancy Jo Revell
Donna F. Belote
Shawna D. Davis
Deputies

Office Of
Clerk Of The Circuit Court Of Accomack County

P.O. Box 126

Accomac, Virginia 23301

757-787-5776

Fax 757-787-1849

January 23, 2015

Martha Mavredes, Director
Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

The following is in response to our most recent audit:

Reconcile Bank Account

Exception is taken to including the period beyond June 30, 2014 in this report. As explained to Stephanie, I am responsible for reconciling all accounts and I was out of the office from mid-July to mid-October attending to a medical issue. Historically, reconciling has never been an issue. However, I am training staff to perform this duty in the event of my future absent and all accounts are reconciled through November 2014.

Establish Receivable Accounts

I have discussed this issue with my criminal clerk and the CR32 reports will be printed and reviewed on a monthly basis.

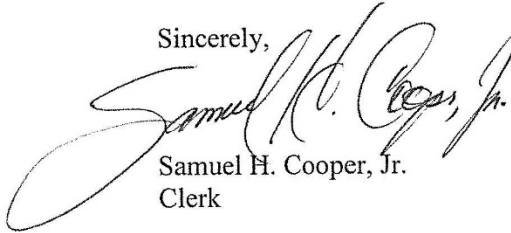
Properly Bill and Collect Costs

- Corrected
- Based on previous audits recommendations, we have always billed the Commonwealth when state and local codes are present on the summons.

- This was an oversight and the defendant has paid all costs. If required we will bill for the additional cost.
- When this case was appealed, it was reduced from a misdemeanor to an infraction and when entered in the system, FMS assessed fees accordingly. However, this issue has been corrected.

Thank your attention to these issues and please contact me with any concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Samuel H. Cooper, Jr.", written in a cursive style.

Samuel H. Cooper, Jr.
Clerk