

**C. BISHOP KNOTT
CLERK OF THE CIRCUIT COURT**

FOR THE

COUNTY OF PRINCE GEORGE

**REPORT ON AUDIT
FOR THE YEAR ENDED JUNE 30, 2021**



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Prince George, Virginia, for the year ended June 30, 2021. 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.

We noted the following matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-18, *Reporting Requirement*.

Robinson, Farmer, Cox Associates
Richmond, Virginia
March 24, 2022

cc: Former Clerk of the Circuit Court, C. Bishop Knott
Current Clerk of the Circuit Court, Joyce B. Jackson
Honorable Members of the Board of Supervisors, County of Prince George, Virginia



Comments to Management

We noted the following matters involving internal control and its operations 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 Fines and Costs

The Clerk did not properly bill and collect court fines and costs. Of the twenty cases tested, we noted the following errors:

- In two cases, defendants were overcharged costs totaling \$2,545

All errors noted were corrected after notifying the Clerk. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.



Clerk's Office
Prince George Circuit Court
Prince George, Virginia

Joyce B. Jackson, Clerk
Post Office Box 98
Prince George, Virginia 23875
Telephone (804) 733-2640

March 25, 2022

Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236

Re: County of Prince George Clerk's Office Audit 2021

To Whom It May Concern:

This letter is in response to the Audit Report for the eighteen-month period that ended December 31, 2021. Corrective actions were immediately taken, on all case errors which were brought to our attention. We will continue to follow the procedures, as best practice, that OES and the auditors recommend as well as continue to provide all the training to our staff that is made available.

Sincerely,

Joyce B. Jackson
Clerk