



PATRICIA M. NORMAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING WILLIAM

FOR THE PERIOD
APRIL 1, 2017 THROUGH DECEMBER 31, 2018

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

Properly Bill and Collect Court-Appointed Attorney Fees

Repeat: No

The Clerk and her staff did not properly bill and collect court-appointed attorney fees. Court appointed attorneys may request additional payments in excess of the statutory cap for approval by the Chief and Presiding Judges; however, this additional payment is not charged to the defendant. In three of 22 cases tested, the Clerk and her staff charged the additional payments, totaling \$620, to the defendants.

The Clerk and her staff should correct the specific cases noted above 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 court-appointed attorney fees in accordance with Code of Virginia.

Review General Ledger

Repeat: No

The Clerk did not review the monthly general ledger report in order to identify and resolve unusual account code balances. Review of the general ledger reports assists the user in identifying unusual activity and balances and accounting errors. Our review of the general ledger revealed that, as of December 2018, the Clerk was holding \$5,278 in an account that is not used.

The Clerk should immediately transfer the balance noted above to the appropriate accounts. In addition, the Clerk should review the general ledger monthly and resolve any unusual account balances.

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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

March 7, 2019

The Honorable Patricia M. Norman
Clerk of the Circuit Court
County of King William

William L. Hodges, Board Chairman
County of King William

Audit Period: April 1, 2017 to December 31, 2018
Court System: County of King William

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 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Jeffrey W. Shaw, Chief Judge
Bobbie Tassinari, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

King William Circuit Court
Patricia M. Norman, Clerk
351 Courthouse Lane, Suite 130
King William, VA 23086
Tel. 804-769-4936

April 10, 2019

Commonwealth of Virginia
Auditor of Public Accounts
P. O. Box 1295
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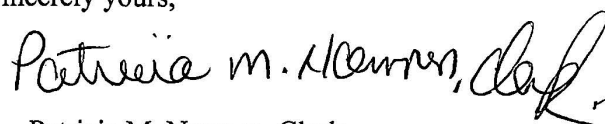
Attn: Martha S. Mavredes, CPA

Re: Audit Period April 1, 2017 to December 31, 2018
County of King William

I have received your letter dated March 7, 2019 regarding the above-mentioned Audit Period for King William Circuit Court regarding "Properly Bill and Collect Court-Appointed Attorney Fees DC-40(a)" this is a new form that has just started being used in this Circuit Court. We were not aware that the defendant is not charged for additional payment that is approved by the Chief Judge. The 3 cases that were charged additional court appointed fees have been corrected.

The 5278 balance is not an accounting error it was monies that were sent to the Treasury of Virginia that did not transmit to the correct state account codes but went to an invalid revenue code of 403. This was corrected when advised by the auditor.

Sincerely yours,

A handwritten signature in black ink that reads "Patricia M. Norman, Clerk". The signature is written in a cursive style with a large, stylized initial "P".

Patricia M. Norman, Clerk