



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

FOR THE PERIOD
OCTOBER 1, 2021 THROUGH DECEMBER 31, 2022

Auditor of Public Accounts
Staci A. Henshaw, 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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In nine of 46 cases tested (20%), we noted the following errors.

- In five cases, the Clerk did not charge defendants a total of \$1,110 in court costs.
- The Clerk overcharged defendants in four cases a total of \$872 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 27, 2023

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

Laura Walters, Board Chair
County of Pulaski

Audit Period: October 1, 2021, through December 31, 2022
Court System: County of Pulaski

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's 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 written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Hugh Lee Harrell, Chief Judge
Jonathan Sweet, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Circuit Court of Pulaski County
Martta L Crewe, Clerk
Pulaski, Virginia 24301



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July 19, 2023

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Ms. Staci A. Henshaw
Auditor of Public Accounts
Commonwealth of Virginia
101 North 14th Street, 8th Floor
Richmond, VA 23219

Re: Audit Period – October 1, 2021 through December 31, 2022

Dear Ms. Henshaw:

I want to extend my appreciation to you and your staff for the courtesy shown to me and my staff during the recent audit of my office. It is always a pleasure to work with Daniel Stanley, as he is most courteous and helpful.

In response to the internal control and compliance findings of Mr. Stanley, I am relaying my explanation and corrective action to the exceptions of this year's audit.

Explanation:

In the past two years since the previous audit, my office has experienced a major turnover of employees in the criminal processing area. However, this is not an excuse but an explanation for the exceptions in the billing and collections of court costs as noted in the audit. In 2020, the supervising employee of 24 years in the criminal area of the office retired, without notice, leaving only one person in that area. That employee had only been working in the office for a short period. Additionally, the person hired to replace the retired employee had no previous experience in the clerk's office. After she was partially trained in the area, our judge hired her without notice to me and she gave no two weeks' notice. The other employee in that area was left with all of the financial work as well as going to court several days a week. I hired a second person from the Commonwealth Attorney's Office on 12-01-2021. Shortly thereafter, the other employee in that department left employment giving me a two weeks' notice. During the time frame of losing employees and hiring new employees the audit exceptions occurred. I moved one of my Deputy I employees from the front customer service area to the criminal area and she had to be trained in that office by the employee who had only been here 6 months. As stated

previously, this is an explanation and not an excuse but the reason for the exceptions noted in the audit.

Corrective Actions:

1. The exceptions noted in the audit have been corrected resulting in no loss of assets or revenues for the county or state.
2. Since there are very few in-person training classes in the southwest area, I require all employees in the criminal area to participate in all of the webinars dealing with the criminal area that are offered by the Supreme Court of Virginia. These classes/webinars concentrate on teaching the correct financial process of accessing fines and costs, and properly preparing orders in each criminal case. The new supervising employee was a previous employee in the General District Court and in the Commonwealth Attorney's Office and has excelled at learning the Circuit Court procedures. I feel certain that these exceptions will not occur in the future.
3. Management will review court costs assessed in each court case. Management's review will be performed in accordance with the Code of Virginia and will provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws, regulations, and policies.
4. These reviews will continue through December 31, 2023, at which time I will retire after 39 ½ years in the office and 17 years as Circuit Court Clerk.

Once again, I want to extend my appreciation to you and your staff for the courtesy shown to me during the recent audit of my office. It has been my pleasure to work with all of the auditors during my tenure as clerk.

Sincerely yours, ,

[Signature on File](#)

Maetta H. Crewe, Clerk/