



REBECCA P. HOGAN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF FREDERICK

FOR THE PERIOD  
APRIL 1, 2018 THROUGH SEPTEMBER 30, 2019

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



## 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 Court Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. We noted errors related to court appointed attorney costs in six of 31 cases tested. In five cases, defendants were overcharged a total of \$1,975 and, in one case, the defendant was not charged \$240. The Clerk and her staff 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 court costs in accordance with 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

December 2, 2019

The Honorable Rebecca P. Hogan  
Clerk of the Circuit Court  
County of Frederick

Charles S. Dehaven, Jr., Board Chairman  
County of Frederick

Audit Period: April 1, 2018 through September 30, 2019  
Court System: County of Frederick

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 are 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.

**Martha S. Mavredes**  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Bruce D. Albertson, Chief Judge  
Kris C Tierney, 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

HON. REBECCA P. HOGAN  
Clerk



## FREDERICK COUNTY CIRCUIT COURT

FREDERICK-WINCHESTER JUDICIAL CENTER

5 NORTH KENT STREET

WINCHESTER, VIRGINIA 22601

(540) 667-5770

[www.winfredclerk.com](http://www.winfredclerk.com)

December 9, 2019

To Martha Mavredes, Auditor of Public Accounts:

I am in receipt of the DRAFT COPY of the audit report for our recently completed audit.

I want to assure you that we take this issue seriously and are working to immediately put into place safeguards to ensure court appointed attorney fees are correctly assessed. A corrective action plan has been put in place for costs to be assessed and then double checked by a second staff member to eliminate errors. On normal court dates we are processing a high volume of cases which lends itself to mistakes. However, we are determined to rectify these errors.

We have corrected the cases in question and will work to make sure future cases are correct. We take pride in our Court and regret these mistakes. As you are aware, our past audits have been excellent, and we strive to have our next audit return to that level.

Sincerely,

Rebecca P. Hogan, Clerk  
Frederick County Circuit Court