



CHARLES L. FRALEY, III  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GILES

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

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 did not properly bill and collect court costs. In 15 cases tested, we noted the following errors.

- In two cases, defendants were not assessed costs totaling \$460.
- In one case, the defendant was overcharged \$160 in court costs.

The Clerk 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 costs in accordance with the 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

June 15, 2018

The Honorable Charles L. Fraley, III  
Clerk of the Circuit Court  
County of Giles

Jeffrey Morris, Board Chairman  
County of Giles

Audit Period: April 1, 2017 through March 31, 2018  
Court System: County of Giles

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 his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Josiah T. Showalter, Jr., Chief Judge  
Chris McKlarney, 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

# Office of the Giles County Circuit Court Clerk

PO Box 502  
Pearisburg, Virginia 24134

Charles L. Fraley, III, Clerk  
PO Box 502  
Pearisburg, VA. 24134  
(540) 921-1722  
(540) 921-3825



Sherry E. Gautier, Chief Deputy  
L. Diane Hutchison, Deputy  
Melissa G. Cromer, Deputy  
Krystal Kesling, Deputy

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June 27, 2018

Martha Mavredes  
Auditor of Public Accounts  
Commonwealth of Virginia  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

Dear Martha,

On our Audit findings, all corrections were made while Mr. Stanley was here. Costs are done while Krystal is in court. When she comes down from court and before these costs are mailed to the defendant, she will review each case and make sure she has accounted for all cost. Each month when the CR32 report is printed she will go back over and make sure nothing had been overlooked.

Our office has been short staffed since last March. With doing our jobs and stopping and starting to wait on customers, errors were incurred. We are taking the above steps for a check and balance system to make sure all cost are accounted for.

Sherry Gautier  
Chief Deputy Clerk  
Giles County Circuit Court