



VICTORIA WASHINGTON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CHARLES CITY

FOR THE PERIOD  
JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

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 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 Costs**

The Clerk and her staff did not properly assess court costs resulting in both overpayments and loss of revenue to the Commonwealth and the Locality. In 16 of 17 cases tested, some of which contained multiple assessment errors, we noted the following.

- In 11 cases, the defendants were under charged \$6,389 in court costs.
- In five cases, the defendants were over charged \$777 in court costs.
- In one case, the defendant was over charged \$5,000 in restitution.
- In one case, the Clerk incorrectly billed the Commonwealth instead of the locality for court appointed attorney fees.

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 costs in accordance with Code of Virginia.

### **Properly Docket Judgments**

In two of 15 criminal cases tested, the Clerk did not record the amounts owed in the judgment lien indexing system. To maximize the opportunity for the collection of delinquent fines and costs, the Clerk should record judgment lien information immediately as required by Section 8.01-446 of the Code of Virginia.

### **Properly Establish Payment Due Dates**

The Clerk and her staff did not properly enter the correct payments terms on defendant's receivables. As a result, the Financial Accounting System could not accurately calculate the date defendants' court costs were due. The due date in the accounting system determines when a defendant driver's license is suspended due to non-payment and when collection efforts begin. The Clerk should immediately implement procedures to ensure that payment due dates are correctly established in order to maximize collection efforts.

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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

April 3, 2017

The Honorable Victoria Washington  
Clerk of the Circuit Court  
County of Charles City

William Coda, Board Chairman  
County of Charles City

Audit Period: January 1, 2016 through December 31, 2016  
Court System: County of Charles City

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.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Michael E. McGinty, Chief Judge  
Zach Trogon, 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

COMMONWEALTH OF VIRGINIA  
COUNTY of CHARLES CITY



Circuit Court Charles City County  
Victoria Washington, Clerk  
10780 Courthouse Road  
P.O. Box 86  
Charles City, Virginia 23030

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May 16, 2017

Martha S. Marvredes  
Auditor of Public Accounts  
C/O-Tracy Vaughan  
Capital Southside Team  
Judicial Systems  
12036 Rotunda Lane  
Chester, Virginia 23836

In Re: Audit Report FY:2016/2017

Dear Ms. Mavredes,

In response to the above referenced report:

Properly Bill and Collect Court Costs: I have discussed the findings with current staff and I will be double checking all fines and cost that have been assessed along with all orders in the criminal division to ensure accuracy.

Properly Docket Judgments: I have located the two judgments that were in question and recorded them after the auditor left. So, this issue has been resolved I also stressed to the staff the importance of recording the judgments when they are printed off.

Properly Establish Due Dates: I will be double checking all due dates after the cases have been set up to ensure accuracy.

Sincerely,

*Victoria Washington*  
Victoria Washington, Clerk