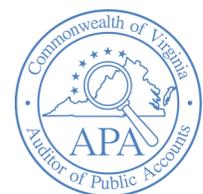




VICTORIA WASHINGTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY

FOR THE PERIOD
JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 21 cases tested, we noted the following errors.

- In five cases, the defendants were overcharged \$1,286 in court appointed attorney fees.
- In five cases, the defendants were not assessed \$600 in court appointed attorney fees.
- In one case, the defendant was over charged \$1,000 in court fines.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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

May 2, 2019

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

Floyd H. Miles, Sr., Board Chairman
County of Charles City

Audit Period: January 1, 2018 through December 31, 2018
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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year.

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: clj

cc: The Honorable Jeffrey W. Shaw, Chief Judge
Michelle Johnson, 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

PHONE: (804)652-2105
FAX: (804)829-5647

May 08, 2019

Martha S. Mavredes

Auditor of Public Accounts

C/O- Tracy Vaughan

P.O. Box 1295

Richmond, VA 23218

In Re: Audit Reoprt January 01, 2018-December 1, 2018

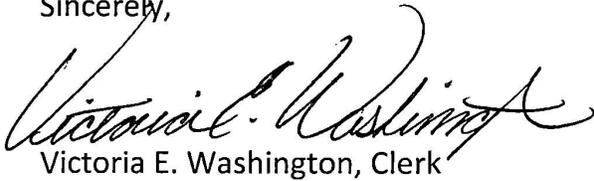
Dear Ms./Mrs. Mavredes,

In response to the above referenced report:

Management's Responsibility:

There has been a change in my staff and their responsibilities to address this issue. I will also be checking behind and verifying the assessment of the fines and cost to defendants are accurate.

Sincerely,


Victoria E. Washington, Clerk