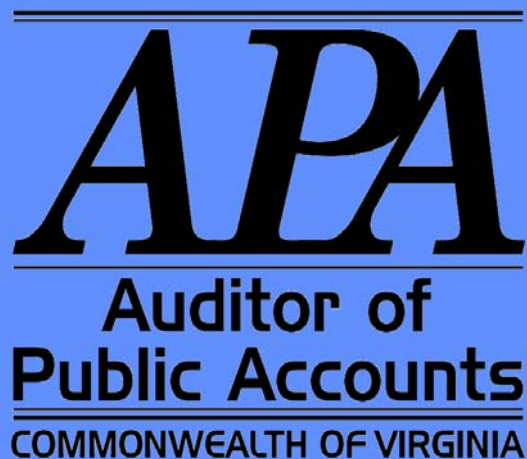


**GAIL H. BARB  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF FAUQUIER**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2011 THROUGH MARCH 31, 2013**



## COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations.

### Properly Report Trust Funds

The Clerk did not file an annual report with the Court or record it in the automated indexing and imaging system as required by Section 8.01-600 (G) of the Code of Virginia. Additionally, trust funds totaling \$2,430 were not properly classified as trust funds.

The Clerk should file and record the annual trust fund report in accordance with the Code of Virginia and properly classify all trust funds as such. Additionally, the Clerk should follow the procedures outlined in Chapter 11 of the Financial Management User's Guide for the management of trust funds.

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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 21, 2013

The Honorable Gail H. Barb  
Clerk of the Circuit Court  
County of Fauquier

R. Holder Trumbo, Jr.  
Chairman  
County of Fauquier

Audit Period: April 1, 2011 through March 31, 2013  
Court System: County of Fauquier

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 this matter provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:ljh

cc: The Honorable Burke F. McCahill, Chief Judge  
Paul McCulla, 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

**Clerk's Office  
Circuit Court of Fauquier County**

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**GAIL H. BARB**  
Clerk

**HELEN ZALESKI**  
Chief Deputy Clerk

Hon. THOMAS D. HORNE, Judge  
Hon. BURKE F. McCAHILL, Judge

Hon. JAMES H. CHAMBLIN, Judge-retired  
Hon. JEFFREY W. PARKER, Judge

Date: June 4, 2013

To: Martha Mavredes  
Auditor of Public Accounts

From: *Gail H Barb, Clerk*  
Gail H. Barb, Clerk of the Circuit Court of Fauquier County

Re: Audit Report

In response to the Audit Report dated June 4, 2013, please be advised that this office transferred the subject trust funds to account code 511 and then distributed the funds to the General Receiver of this Court pursuant to the Court's order entered on May 10, 2013 in the subject case. Further, this office has delivered a report to The Honorable Jeffrey W. Parker, the resident judge, stating the delivery of said funds to the General Receiver.

In the future, any trust funds directed to be maintained by the Clerk will be held in account code 511 and will be reported annually to the Court as required by statute.

I appreciate the professionalism of the audit staff during this review period.