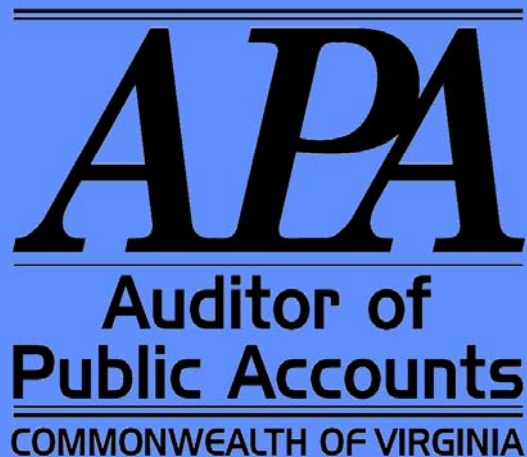


**SUSAN C. GASPERINI
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF PATRICK**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2009 THROUGH MARCH 31, 2010**



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Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

May 18, 2010

The Honorable Susan C. Gasperini
Clerk of the Circuit Court
County of Patrick

Board of Supervisors
County of Patrick

Audit Period: April 1, 2009 through March 31, 2010
Court System: County of Patrick

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable David V. Williams, Chief Judge
Jay Scudder, 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

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 Fines and Court Costs

The Clerk and her staff are not properly billing and collecting fines and court-appointed attorney fees as required by Sections 19.2-340 and 19.2-163 of the Code of Virginia. The auditor tested 19 cases and noted the following errors in six of these cases.

- In five local cases, the Clerk's staff incorrectly entered the defendants' payments as state fines instead of local fines causing a loss of revenue to the locality totaling \$310.
- In one local case, the Clerk did not properly bill the locality for the court-appointed attorney fees. Instead, the clerk's staff erroneously billed the Commonwealth for \$150.

We recommend the Clerk research all similar cases and make appropriate corrections to case papers, and where appropriate, bill the localities for the applicable court-appointed attorney fees. Further, we recommend the Clerk and her staff properly bill and collect fines and court costs in accordance with the Code of Virginia.

**PATRICK COUNTY CIRCUIT COURT
SUSAN C. GASPERINI, CLERK
101 WEST BLUE RIDGE STREET
P. O. BOX 148
STUART, VA 24171
(276) 694-7213**

May 25, 2010

Mr. Walter J. Kucharski
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Mr. Kucharski:

The effect of the audit of the Patrick County Circuit Court Clerk's Office has required that a corrective action plan be outlined regarding the management issues raised in connection with the assessment of fines and court costs. The following course of action is now being followed in processing criminal cases that are in violation of county ordinances.

Upon receipt of any appealed cases from lower court, the deputy clerk responsible for entry of these cases into the Case Management System will review all warrants to note if any are a county violation. If so, the inside of the criminal file will be clearly marked "county" so as to alert the staff responsible for assessment of fines and/or costs. At the conclusion of the case, i.e., sentencing order, judgment, etc., one last review will be made comparing the written cost assessment in each file with the information entered into the Financial Management System. Any classification errors will be addressed promptly if found. A separate file is now being maintained for any local court appointed attorney cases to ensure that the locality is billed in a timely manner.

However, I still find it prudent to address some facts involving the five local cases discussed in this audit. All instances where fines had been incorrectly assessed were for one defendant whose cases were in violation of both state laws and county ordinances involving one sentencing event and one financial account. This defendant is currently still incarcerated and has made no payment to his debt. It is also valid to note that during this time, we were processing cases from the March Term and June Term. In addition to this workload, a Special Grand Jury was convened on May 4, 2009, that affirmed (161) new indictments. All while training a recently hired employee to assess criminal costs.

While I agree that every measure should be taken to ensure that the collection of fines and court costs be made in accordance with the Code of Virginia, please be aware that this office is understaffed 1.5 employees based on workload information submitted for our last budget. Consequently, it is only fair to assume that some cases may not have been as thoroughly scrutinized as needed. Each year an additional worker is requested from the State Compensation Board and each year we are turned down. Nonetheless, we will once again ask for an additional employee during the next budget year.

I am confident that the implementation of the above procedures will aid my office in accurately addressing any future issues involving local fines and attorney fees. Please feel free to contact me should you require anything further regarding the requested corrective action plan.

Sincerely,

PATRICK COUNTY CIRCUIT COURT

A handwritten signature in cursive script, reading "Susan Gasperini".

Susan C. Gasperini, Clerk

SCG:vsr