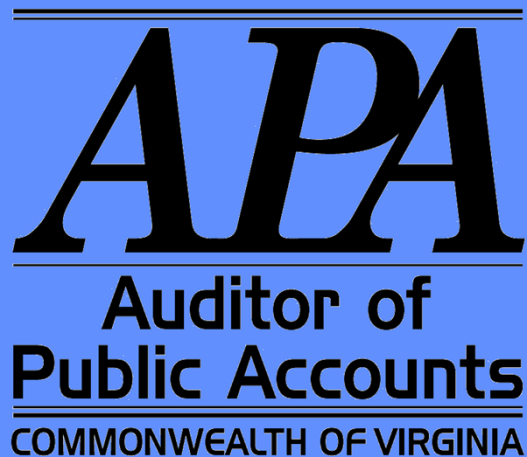


**JANE L. BROWN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF NOTTOWAY**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



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# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

June 14, 2011

The Honorable Jane L. Brown  
Clerk of the Circuit Court  
County of Nottoway

Board of Supervisors  
County of Nottoway

Audit Period: January 1, 2010 through December 31, 2010  
Court System: County of Nottoway

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 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 or 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

WJK:alh

cc: The Honorable James F. D'Alton Jr., Chief Judge  
Ronald E. Roark, 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 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 Enter Fines and Costs

Our review of cases found the following issues in seven of 29 cases tested.

- In four cases, the Clerk did not charge the costs for court-appointed attorney fees certified from the Combined District Court totaling \$475.50 to the defendant.
- In two cases, the Clerk did not charge the costs for commonwealth attorney fees totaling \$35.00 to the defendant, resulting in a loss to both the commonwealth and locality of \$17.50 each.
- In one case, the Clerk overcharged a defendant \$5.00 in court-appointed attorney fees.
- In one of these cases, the Clerk entered the terms of an installment time to pay agreement into the system incorrectly.

We recommend the Clerk make appropriate corrections to case paperwork and in the courts' automated accounting system and recover costs as possible.

HON. JAMES F. D'ALTON, JR.  
CHIEF CIRCUIT JUDGE  
One Courthouse Avenue  
Petersburg, VA 23803  
Phone: 804-733-2423

JANE L. BROWN, CLERK  
Cynthia F. Black, Deputy Clerk  
Leigh R. Hart, Deputy Clerk

## Circuit Court Clerk's Office

Nottoway County  
328 W. Courthouse Road  
P.O. Box 25  
Nottoway, VA 23955

Terms of Court:

First Tuesday in January, March

May, July, September, and

November

June 9, 2011

Linda A. Gray  
Auditor of Public Accounts  
Judicial Systems Senior Specialist  
Shenandoah Valley Team Leader  
[REDACTED]

In Re: Audit Period of January 1, 2010, through December 31, 2010

Dear Ms. Gray:

As a result of the recent audit conducted in this office, please be advised that corrective actions have been taken in order to comply with the laws and regulations as required of this office.

I have reviewed all criminal cases which were ended between January 1, 2009, and March 31, 2011, to ensure that court-appointed attorney fees have been added to individual accounts. See "Attachment" for a complete list of cases which have been updated by adding the court-appointed attorney fee.

Case #CR09000162-00 has been updated in FMS to include the Commonwealth Attorney fees (\$12.50 to account code 119; \$12.50 to account code 203.) Case #CR10000084-00 was paid in full prior to the audit.

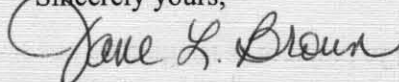
An amount of \$5.00 has been deducted from the court-appointed attorney fee in Case #CR10000102-00. The court-appointed attorney requested, and was approved by the Court, of a fee which exceeded the maximum amount allowed by statute.

The installment agreement in Case #CR09000162-00 has been corrected by changing the term amount from \$0.50 to \$50.00 and recalculating the due date in FMS. It is my belief that term amount was originally entered as a typographical error.

In the future, my staff and I will take extra precaution to ensure that the proper fees are assessed in criminal cases.

I would like to thank you, Katherine St. Lawrence and John Rutan for the courtesy extended to this office during the audit process. Please contact me if there are any further concerns. I am,

Sincerely yours,



Jane L. Brown, Clerk

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/JLB

Phone: 434-645-9043 \* Fax: 434-645-2201

Email: jlbrown@courts.state.va.us \* cblack@courts.state.va.us \* mlhart@courts.state.va.us