

**SAMUEL H. COOPER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ACCOMACK**

**REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2010 THROUGH MARCH 31, 2011**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 14, 2011

The Honorable Samuel H. Cooper
Clerk of the Circuit Court
County of Accomack

Board of Supervisors
County of Accomack

Audit Period: July 1, 2010 through March 31, 2011
Court System: County of Accomack

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 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:clj

cc: The Honorable Frederick B. Lowe, Chief Judge
Steven B. Miner, 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 Disburse Liability Accounts and Remit All Unclaimed Property

The Clerk continues to hold liability accounts that the Clerk should either disburse to the appropriate parties or escheat the funds to the State Treasurer as eligible Unclaimed Property. Each year the Clerk must determine the status of accounts held for others and remit to the Division of Unclaimed Property any monies he cannot disburse due to the unknown whereabouts of the beneficiary. The Clerk is holding the following:

- Four escrow accounts totaling \$5,300 with no valid addresses for the beneficiaries since 2007.
- One chancery case totaling \$15,781 with a final order dated May 2008 but no known address.
- One criminal bond that the Clerk should use to pay fines and costs.
- Two delinquent tax sale accounts with surplus funds totaling \$3,994 that the Clerk should send to the locality.
- Two restitution accounts totaling \$1,250 that the Clerk should pay to the victims.

The automated financial management system provides daily, monthly, and yearly reports listing these types of accounts and indicating the appropriate actions the Clerk should take regarding their distribution. The Clerk should use these reports to either send the funds to the payees or escheat the funds to the Division of Unclaimed Property.

Properly Record Criminal Fines and Costs

The Clerk's staff continues to not record defendant fines and costs properly, which we found in 15 of the 31 cases tested.

- The Clerk did not record the fines in two cases for a potential loss of \$1,450 to the Commonwealth.
- The Clerk improperly charged defendants for Court Appointed Attorneys such that some defendants had overcharges of \$568 and some undercharges \$1,607. The Clerk did not include the mandated charges for multiple DUI convictions on one case for a potential loss of \$50.
- The Clerk did not charge defendants for security fees when convicted of multiple charges resulting in potential losses to the locality totaling \$140.
- The Clerk overcharged defendants for analysis fees in two cases for potential overpayments of \$200.

Although the defendants have paid their fines and cost, the Clerk has corrected the errors with no actual revenue loss. The Clerk should review all current unpaid cases, correct errors, notify defendants of amended amounts owed, and ensure staff is properly trained and are familiar with the fees and costs mandated by the Code of Virginia.

Commonwealth of Virginia

Hon. Glen A. Tyler
Judge

Samuel H. Cooper, Jr.
Clerk



Caretta S. Duncan
Teresa L. Handy
Nancy Jo Revell
Lonna F. Belote
Shauna L. Davis
Deputies

Office Of
Clerk Of The Circuit Court Of Accomack County

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June 8, 2011

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

Re: July 1, 2010 through March 31, 2011 Audit Report

Dear Mr. Kucharski:

In response to the referenced audit report, all liability issues have been corrected and all unclaimed property will be escheated in the next cycle. We are reviewing all current unpaid criminal cases and reviewing the costs and fees schedules.

Sincerely,

A large, stylized handwritten signature of Samuel H. Cooper, Jr. in black ink.

Samuel H. Cooper, Jr.

Dear Mr. Kucharski:

Re: July 1, 2010 through March 31, 2011 Audit Report

Richmond, VA 23218

6/8/2011