



SHERRY E. GAUTIER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GILES

FOR THE PERIOD
APRIL 1, 2018 THROUGH MARCH 31, 2019

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 Costs

Repeat: Yes (first issued in 2018)

The Clerk and her staff did not properly bill and collect court costs. In 20 cases tested, we noted the following errors.

- In three cases, defendants were not billed \$1,435 in court costs.
- In one case, the defendant was overcharged \$1,335 in court costs.

The Clerk and her staff should correct the specific accounts noted above and should establish a 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 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

June 14, 2019

The Honorable Sherry E. Gautier
Clerk of the Circuit Court
County of Giles

Jeffrey Morris, Board Chairman
County of Giles

Audit Period: April 1, 2018 through March 31, 2019
Court System: County of Giles

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.

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 Josiah T. Showalter, Jr., Chief Judge
Chris McKlarney, 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

Office of the Giles County Circuit Court Clerk

501 Wenonah Avenue
PO Box 502
Pearisburg, VA 24134

Sherry E. Gautier, Clerk

(540) 921-1722 (Phone)
(540) 921-3825 (Fax)



Krystal L. Kesling, Chief Deputy
L. Diane Hutchison, Deputy
Melissa G. Cromer, Deputy
McKinna P. Blankenship, Deputy

July 3, 2019

Martha Mavredes
Auditor of Public Accounts
Commonwealth of Virginia
101 North 14th Street, 8th Floor
Richmond, VA 23219

Dear Martha,

On our Audit findings from April 2018 to April 2019, all corrections were made while Mr. Stanley was here. Most costs are calculated while Krystal is in court on her down time. When she comes down from court and before these costs are mailed to the defendant, she is to review each case and make sure she has accounted for all cost. Each month when the CR32 report is printed she will go back and make sure nothing has been overlooked.

Our office has been short staffed due to certain employees being on extended medical leave and our clerk taking early retirement, but I can say we are now back to a full staff.

With all the above going on, trying to make sure all jobs are getting done, and customers being taken care of, errors were incurred. We are taking the necessary steps for a check and balance system to make sure all cost are accounted for.

Sherry E. Gautier, Clerk