



D. BRUCE PATTERSON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ROCKBRIDGE

FOR THE PERIOD  
OCTOBER 1, 2014 THROUGH JUNE 30, 2015

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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 Assess DNA Fees**

The Clerk is not utilizing information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS. The Clerk should obtain access to LIDS in order determine if DNA has already been taken from a defendant and assess the DNA fee as appropriate.

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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

December 17, 2015

The Honorable D. Bruce Patterson  
Clerk of the Circuit Court  
County of Rockbridge

John M. Higgins, Board Chairman  
County of Rockbridge

Audit Period: October 1, 2013 through June 30, 2015  
Court System: County of Rockbridge

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 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

MSM:alh

cc: The Honorable Malfourd W. Trumbo, Chief Judge  
Spencer H. Suter, 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

# ROCKBRIDGE COUNTY CIRCUIT COURT

CLERK  
D. BRUCE PATTERSON

CHIEF DEPUTY CLERK  
BRENDA M. ANDERSON



DEPUTY CLERKS  
JULIE V. TYREE  
TRACEY T. SMITH  
VICKIE A. KING

CLERK'S OFFICE  
ROCKBRIDGE COUNTY COURTHOUSE  
20 SOUTH RANDOLPH STREET, SUITE 101  
LEXINGTON, VIRGINIA 24450  
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[www.courts.state.va.us/courts/circuit/Rockbridge](http://www.courts.state.va.us/courts/circuit/Rockbridge)

December 10, 2015

Martha Mavredes, Auditor of Public Accounts  
Post Office Box 1295  
Richmond, Virginia 23218

Re: Corrective Action Plan

Dear Ms. Mavredes:

Regarding the recent audit report for this office, the following is my written corrective action plan concerning the LIDS management comment:

Tracey Smith and Jennifer Huffman, the criminal deputy clerks in this office, have been granted access to the Local Inmate Data System and can now determine if a defendant convicted in this Court has previously provided a DNA sample from a prior conviction.

Please let me know if I can provide any additional information regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Bruce Patterson".

D. Bruce Patterson