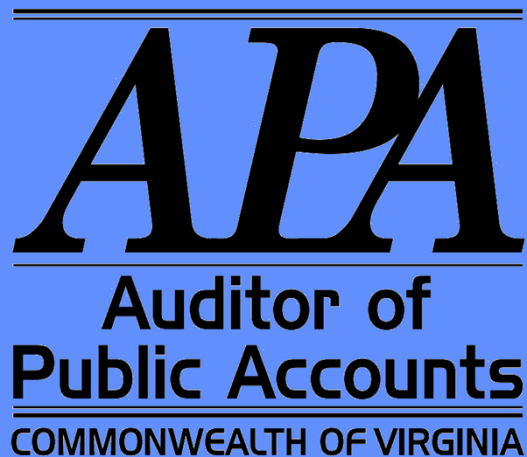


**TERRY G. ROHR
CLERK OF THE CIRCUIT COURT
OF THE
CITY OF BRISTOL**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH JUNE 30, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 13, 2011

The Honorable Terry G. Rohr
Clerk of the Circuit Court
City of Bristol

City Council
City of Bristol

Audit Period: April 1, 2010 through June 30, 2011
Court System: City of Bristol

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 C. Randall Lowe, Chief Judge
Dewey P. Cashwell, Jr., City Manager
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 Court Costs

The Clerk and her staff did not properly bill and collect court costs. In 10 of 32 cases tested, the auditor noted the following errors.

- In three local cases, the Clerk incorrectly billed the Commonwealth for court-appointed attorney fees totaling \$796. The Clerk should bill the locality and reimburse the Commonwealth for these fees.
- In five cases, the Clerk erroneously billed the defendants for the following:
 - Court appointed attorney fees totaling \$460
 - "Time to Pay" fees totaling \$20
 - Traffic Infraction fee totaling \$10
 - Misdemeanor fee of \$1
- In two cases, the Clerk did not bill the defendants for the traffic infraction fee of \$51 and the jail admission fee of \$25.

The Clerk and her staff should correct the errors noted above as appropriate and review all other similar cases and correct the case papers. The Clerk should properly train her staff in billing and collecting court costs. The Clerk should bill and collect court costs in accordance with the Code of Virginia.

TWENTY-EIGHTH JUDICIAL CIRCUIT COURT VIRGINIA
CLERK OF CIRCUIT COURT
CITY OF BRISTOL

Terry G. Rohr, Clerk
497 Cumberland Street
Bristol, Virginia 24201-4393
(276) 645-7321
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Deputy Clerks:
Judy L. Orfield, Chief Deputy
Gloria J. Slagle
Mary Ann Aldridge
Donna W. Johnston
Linda C. Holmes

July 25, 2011

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

ATTENTION: KAREN HELDERMAN

RE: AUDIT/RESPONSE AND CORRECTIVE ACTION PLAN

Dear Ms. Helderman:

Pursuant to the recent audit of my court during the period of April 1, 2010 through June 30, 2011, it does appear there were certain errors in the computation of costs. However, of the \$796.00 cited in the Comments to Management, only \$436.00 had been paid by the state, and as of this date, a city check has been mailed to the Treasurer of Virginia reimbursing them for the error in collections. Also, because these local fees were tied to state fees, it was harder to separate them out. In the future, we will make extra notations bringing those local charges to our attention when it comes to billing.

The rest of the errors, with the exception of one, were contained within misdemeanor files, which are much less numerous, statistically, than our felony cases. In the instance of the "Time to Pay" fees on an appeal, the Code 137 automatically comes up with the \$10.00 fee on FMS. This seems to be a glitch in the system that should not pop up in our Court on an appeal. It is highly misleading and forces us to then delete the code and amount out. I would like to see the Supreme Court delete this particular code if the case is coded as an appeal from General District Court.

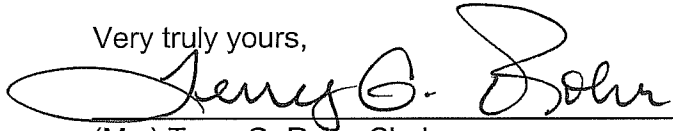
I plan to train an additional deputy in the Account Codes and have her review these account codes as she is putting them on as judgments. It would be my hope that a fresh look at the account codes would catch something that another deputy might miss. As I stated to Randy Johnson in a phone call, we have a high volume caseload of violations and felony criminal cases. A lighter caseload would allow us more time to spend on reviewing the computation of costs, but that is probably not an option at this time in our area. As I also stated to Randy, it is not possible to alleviate human error one-hundred percent of the time.

Terry G. Rohr – pg. 2 of 2

I would also like to let you know that Brenda Watkins conducted the audit in a most professional manner.

I will be happy to discuss the matter with you further by phone. Thank you for your time and attention to this matter.

Very truly yours,



(Ms.) Terry G. Rohr, Clerk

TGR/