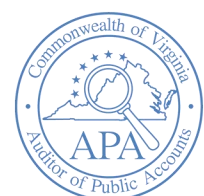




MICHELE B. McQUIGG
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PRINCE WILLIAM

REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2013 THROUGH JUNE 30, 2015

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 Attorney Fees (Repeat)

The Clerk and her staff did not properly bill and collect attorney fees from the locality. In all ten local cases tested during the audit period, the Clerk did not bill the county for a total of \$2,044 in attorney fees. In seven of these cases the attorney fees were miscoded as state rather than local.

The Clerk should correct these specific cases noted above. The Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

Properly Review General Ledger

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June, 2015, the Clerk was holding \$5,014 in taxes and fees that should have been remitted to the Commonwealth in October 2013, and \$289 in unidentified funds that should have been disbursed. In addition, there were several accounts on the June 2015 general ledger that had negative or otherwise inappropriate balances due to receipting and/or disbursement errors.

The Clerk should correct the current errors and going forward should review the general ledger on a daily basis to ensure the propriety of all account balances.

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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

September 11, 2015

The Honorable Michele B. McQuigg
Clerk of the Circuit Court
County of Prince William

Corey A. Stewart, Board Chairman
County of Prince William

Audit Period: July 1, 2013 through June 30, 2015
Court System: County of Prince William

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 Craig D. Johnston, Chief Judge
Melissa S. Peacor, County Executive
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 CLERK OF CIRCUIT COURT

Prince William County
Cities of Manassas and Manassas Park
Virginia



Michèle B. McQuigg
Clerk of Court

Robert S. FitzSimmonds III
Chief Deputy Clerk

9311 Lee Avenue
Manassas, Virginia 20110
(703) 792-6015
FAX (703) 792-4721
www.pwcgov.org/ccourt

September 10, 2015

Ms. Martha Mavredes
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

The following is our written response to the 2015 Audit Report that covers the period from July 1, 2013 to June 30, 2015.

Properly Bill and Collect Attorney Fees (Repeat)

The Clerk and her staff did not properly bill and collect attorney fees from the locality. In all ten local cases tested during the audit period, the Clerk did not bill the county for a total of \$2,044 in attorney fees. In seven of these cases the attorney fees were miscoded as state rather than local. The Clerk should correct these specific cases noted above. The Clerk should work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

Response:

This issue arose from the Locality Code in FMS on Misdemeanor cases. Criminal Section staff have been retrained on correctly entering locality codes in order to prevent this issue from recurring. In addition, an employee has been trained to Quality Control the locality codes after entry. Corrections have been made to the indicated cases.

Properly Review General Ledger

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of June, 2015, the Clerk was holding \$5,014 in taxes and fees that should have been remitted to the Commonwealth in October 2013 and \$289 in unidentified funds that should have been disbursed. In addition, there were several accounts on the June 2015 general ledger that had negative or otherwise inappropriate balances due to receipting and/or disbursement errors.

The Clerk should correct the current errors and going forward should review the general ledger on a daily basis to ensure the propriety of all account balances.

Response:

The Clerk's Office has corrected all current errors and Bookkeeping staff now review the General Ledger report on a daily basis.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Michèle B. McQuigg". The signature is written in a cursive style with a large, stylized "M" and "Q".

Michèle B. McQuigg
Clerk of Court
mmcquigg@pwcgov.org
703-792-7560