



HELEN V. BUTTS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CLARKE

FOR THE PERIOD
JANUARY 1, 2018 THROUGH JUNE 30, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



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 and Collect Court Fines and Costs

Repeat: Yes (First issued in 2016)

The Clerk did not properly bill and collect court fines and costs. In 27 cases tested, we noted the following errors.

- In eight cases, defendants were not charged \$1,786 in court costs.
- In three cases, defendants were overcharged \$503 in court costs
- In one case, a \$250 fine was coded to the wrong locality.

The Clerk should correct the specific cases 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.

Retain Voided Receipts

Repeat: No

In three of five voided receipts tested, the Clerk did not retain all printed copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts unless all copies of the printed receipt are maintained.

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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

October 16, 2019

The Honorable Helen V. Butts
Clerk of the Circuit Court
County of Clarke

David Weiss, Chairman
County of Clarke

Audit Period: January 1, 2018 through June 30, 2019
Court System: County of Clarke

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.

Martha S. Mavredes

AUDITOR OF PUBLIC ACCOUNTS

MSM:

cc: The Honorable Bruce D. Albertson, Chief Judge
David L. Ash, 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

CLERK'S OFFICE
Clarke County Circuit Court

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Berryville, Virginia 22611
Phone: 540-955-5116
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Clerk:
Helen Butts

Deputy Clerks:
April F. Wilkerson
Katherine M. Anderson

October 29, 2019

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Martha Mavredes
Auditor of Public Accounts
Commonwealth of Virginia
101 N. 14th St., 8th Floor
Richmond, Va. 23219

Dear Ms. Mavredes:

I acknowledge receipt of the findings during our recent audit. We have corrected the errors, and we endeavor to comply with the laws as set forth in the Code of Virginia.

Thank you.

Sincerely,



Helen Butts, Clerk