

TERESA H. DOBBINS
CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF POWHATAN
REPORT ON AUDIT

FOR THE YEAR ENDED JUNE 30, 2019



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Powhatan, Virginia for the year ended June 30, 2019. 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.

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.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-15, *Reporting*.

Robinson, Farmer, Cox Associates
Richmond, Virginia
August 28, 2019

cc: Clerk of the Circuit Court, Teresa H. Dobbins
Honorable Members of the Board of Supervisors, County of Powhatan, Virginia



Comments to Management

We noted the following matters involving internal control and its operations 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

The Clerk did not properly bill and collect court fines and costs. Of the cases tested, we noted two cases where fees were calculated incorrectly. All errors noted were corrected after notifying the Clerk. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

Circuit Court of Powhatan County

CLERK'S OFFICE
3880 Old Buckingham Road, Suite C
Powhatan, VA 23139
(804) 598-5660

TERESA HASH DOBBINS
CLERK

ELEVENTH JUDICIAL CIRCUIT
PAUL W. CELLA
JOSEPH M. TEEFEY, JR.
DENNIS M. MARTIN, SR.
JUDGES

September 18, 2019

Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, Virginia 23236

RE: Audit of Clerk's Office 7/1/2018 to 6/30/2019

Dear Mr. Hawkins,

Attached is the letter of representation for the above referenced audit as well as the Report on Audit.

The matter of properly assessing and collecting fines and costs has been addressed and internal audit measures are currently being implemented to ensure that we do everything within our ability to not repeat these oversights. We are confident that there will not be a repeat of this error in our next audit.

Thank you to you and your team for a thorough, professional and prompt audit. We look forward to having your team return in August 2020 to complete our next audit.

Regards,



Teresa Hash Dobbins, Clerk

/thd
Enclosures