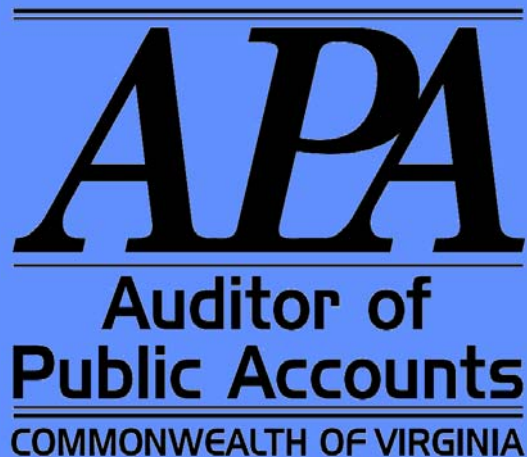


**CHARLES W. EVANS-HAYWOOD
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROCKINGHAM**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2011 THROUGH MARCH 31, 2012**



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.

Improve Recordkeeping

In a sample of 57 cases, we found the following errors.

- No charges of the Courthouse Maintenance Fees of \$50 to the defendants.
- No charge of Internet Crimes Against Children fee of \$20 to a defendant
- The Clerk charged a defendant the jail fees of \$60, however, the judge suspended the jail time.
- One case was Nolle Prosequi, but the Clerk recorded the case in the system as dismissed.
- The court undercharged court appointed attorney fees of \$792.
- The Clerk recorded Court Appointed attorney fees of \$316 state rather than local and did not bill the locality.
- The Clerk billed \$183 for fixed court costs not certified by District Court; additionally, the Clerk did not bill defendants certified costs from District Court of \$61 for fixed court costs, \$35 for a tried in absence fee and \$77 for court reporter fees.
- The Clerk undercharged the defendant \$150 for a Drug Offender Fee.

Additionally, test work revealed that the Court is charging the Trauma Center Fund fee of \$50 in multiple alcohol related violations per Section 18.2-270.01 of the Code of Virginia.

Protect Confidential Information in Trust Fund Orders

The Clerk should redact any confidential information, such as social security numbers and dates of birth in Trust Fund Orders in accordance with the Code of Virginia. We found many trust fund orders which contained confidential information that was available to the public and an instance where the affidavit containing confidential information was not under seal per Section 8.01-600 of the Code of Virginia, but instead scanned along with the trust fund order.

The Clerk should ensure orders do not contain confidential information, such as social security number and dates of birth. If so, the Clerk should redact the confidential information when scanning the order.

Enter and Release Judgments

The Clerk did not docket judgments without delay or release judgments when paid as outlined in Sections 8.01-446 and 17.1-232 of the Code of Virginia.

In six judgments we noted the following:

The Clerk did not release one judgment timely.

The Clerk did not docket and release three judgments paid the same day.

The Clerk did not release one judgment and did not docket another judgment.

The Clerk should ensure appropriately docketing and releasing judgments. We recommend the Clerk correct the cases above and research all similar cases to make the appropriate corrections to case paperwork.



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 10, 2012

The Honorable Charles W. Evans-Haywood
Clerk of the Circuit Court
County of Rockingham

William B. Kyger, Jr., Chairman
County of Rockingham

Audit Period: April 1, 2011 through March 31, 2012
Court System: County of Rockingham

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 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

WJK: clj

cc: The Honorable James V. Lane, Chief Judge
Joseph S. Paxton, 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



COMMONWEALTH OF VIRGINIA
Rockingham County
OFFICE OF THE CLERK OF CIRCUIT COURT
80 Court Square
Harrisonburg, Virginia 22802
540-564-3111



Melanie Hollen
Chief Deputy

Chaz W. Evans-Haywood
Clerk

Jessica Preston
April Wolverton
Assistant Chief Deputies

September 24, 2012

Mr. Walter J. Kucharski
Auditor of Public Accounts
Post Office Box 1295
Richmond, Virginia 23218

Mr. Kucharski:

Please consider this my response to your staff's comments, opinions and reviews of this office's operations from April 1, 2011 through March 31, 2012.

Allow me to preface my explanation with first a review of general numbers from this year. This office has experienced a 19% increase in the Criminal Division, an 11% increase in the Civil Division and similar growth in other areas of service. During this same period this office has continued to operate at the highest levels with the same and sometimes less staff. It is our goal, using the current finance system, to efficiently collect and disburse funds properly. We will always strive for perfection.

As the Clerk of Court, I take great pride in the work of the staff. No major deficiencies have been shown and the small clerical errors made by this office and other courts that we serve alongside are a sign of human error on very rare occasions. We will continue to be diligent in our actions to serve this community.

A few items to note:

1) It is important that your staff are consistent in their audits of all offices. As the Auditor of Public Account, I know you likely demand consistency in your ranks. An example of inconsistency this year is the matter dealing with judgments. I take pride in our collections of this office and take even greater pride in our honest dealings with the public.

This office received a management point based upon the fact that we do not put to record judgments if paid in full the same day as the court case. Since the Supreme Court of Virginia system prints judgments the following day, it seems a liability issue that I would record a judgment for something paid in full the previous day.

In addition, the thought that we would record a judgment just to turn around and release the judgment only adds to the fact that we are wasting taxpayers time and money to perform a needless action involving no financial loss to the Commonwealth or the locality.

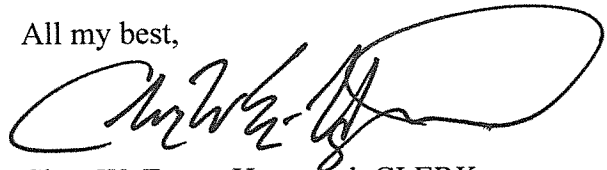
2) I take great issue with the comments regarding the access to confidential information. There were indeed two confirmed clerical errors with unique circumstances that were corrected. The audit team shared a total of four cases, we accept two, which are far from "many" as stated in the review letter. The data accessed through the Secure Remote Access system and public access terminals is constantly reviewed to assure that there is no personal information made public. Unscanned files are not accessible to the public without first being reviewed for content to maintain our rigid standards to protect privacy.

3) As the 3rd Vice Chair of the VCCA it will be my goal to work to create an APA relations committee and develop a standard form by which it will be clear from day one which case files will be reviewed. In meeting with private sector auditors, the most important factor relationally is developing a clear "random" list of cases to be reviewed. I will welcome your office's input.

Again, thank you for the opportunity to share my response. I would be happy to provide copies of any case findings, notes of my staff and yours and respond to any concerns you may have.

Finally, I wish you well in your retirement.

All my best,

A handwritten signature in black ink, appearing to read 'Chaz W. Evans-Haywood', with a large, sweeping loop at the end.

Chaz W. Evans-Haywood, CLERK

cc: Judge James Lane
Judge TJ Wilson, Chief Judge of the Circuit
Joe Paxton, Rockingham County Administrator
Kurt Hodgen, City of Harrisonburg Manager
Robyn DeSocio, Executive Secretary, Virginia Compensation Board
Kathy Roberts, Chief Policy and Communications Advisor to the Speaker
Paul F. DeLosh, Director of Judicial Services, Virginia Supreme Court
Martin Watts, Court Analyst, Virginia Supreme Court