

JEFF SMALL  
CLERK OF THE CIRCUIT COURT

FOR THE

CITY OF FREDERICKSBURG  
REPORT ON AUDIT

FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2018

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# ROBINSON, FARMER, COX ASSOCIATES

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A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## Comments to Management

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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 the following errors:

- In six cases, defendants were overcharged costs totaling \$3,694
- In four cases, defendants were undercharged totaling \$431

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.

# ROBINSON, FARMER, COX ASSOCIATES

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## Report on Audit of the Clerk of the Circuit Court

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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 City of Fredericksburg, Virginia for the eighteen months ended June 30, 2018. 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 the following matter involving internal control and its operation necessary to bring to management's attention. This matter is 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 3, 2018

cc: Clerk of the Circuit Court, Jeff Small  
Honorable Members of City Council, City of Fredericksburg, Virginia