



MARK W. SCARCE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PITTSYLVANIA

FOR THE PERIOD
APRIL 1, 2017 THROUGH DECEMBER 31, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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.

Monitor Individual Account Status Report

Repeat: No

The Clerk does not update and remove accounts, when applicable, from administrative review status. Specifically, the Clerk did not review and update 49 accounts listed as 'Appealed'. Not updating and removing accounts may stop or delay required notification of convictions to the Central Criminal Records Exchange and of delinquent accounts to collections agents, the Department of Taxation's Tax Set-Off Program, and the Department of Motor Vehicles. The Clerk should update the individual accounts noted above, and review and take appropriate and timely action on all accounts in administrative review status as required by the court's financial system user's guide.

Properly Bill and Collect Court-Appointed Attorney Fees

Repeat: No

The Clerk and his staff did not properly bill and collect court-appointed attorney fees. In 50 cases tested, we noted the following errors.

- In four local cases, the Clerk billed the Commonwealth instead of the locality for \$653 in court appointed attorney fees.
- In one local case, the Clerk miscoded the court appointed attorney fee as payable to the Commonwealth instead of the locality.

The Clerk and his staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

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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

March 21, 2019

The Honorable Mark W. Scarce
Clerk of the Circuit Court
County of Pittsylvania

Joe Davis, Board Chairman
County of Pittsylvania

Audit Period: April 1, 2017 through December 31, 2018
Court System: County of Pittsylvania

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 his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable James J. Reynolds, Chief Judge
David M. Smitherman, 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



Mark W. Scarce
Clerk of Court

Ann Roach
Chief Deputy

Clerk of Court

Pittsylvania County Circuit Court

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Chatham, Virginia 24531
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April 8, 2019

Deputies:
Terri Clark
Heidi Jones
Kathy K. Jones
Leecy Painter
Jane Marsh
Suzanne Meadows
Katie Owen
Judy W. Pierce
Arlene Worley

Martha Mavredes
Auditor of Public Accounts

Dear Ms. Mavredes:

This letter is in response to the Audit Report for the recently completed audit in this Court.

Clerk and staff were made aware of the portion of the BU06 report listing appealed cases. Clerk and staff will review this report on a monthly basis and remove "APL" from the status field in FAS when applicable.

Clerk and staff have billed the localities for four local cases that were billed to the Commonwealth in error. The localities have reimbursed the Commonwealth in these cases. In the future more diligence will be done on determining locality cases and insuring proper locality is billed.

Yours/truly,

Mark W. Scarce

MWS/jwp