



SHARON P. OLIVER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CRAIG

FOR THE PERIOD
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

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: No

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

- In four cases, the defendants were overcharged a total of \$1,090 in court fines and costs.
- In two cases, the defendants were not billed for \$789 in court costs.

The Clerk and her 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 fines and 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

January 18, 2018

The Honorable Sharon P. Oliver
Clerk of the Circuit Court
County of Craig

Jesse Spence, Board Chairman
County of Craig

Audit Period: January 1, 2017 through December 31, 2017
Court System: County of Craig

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 a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Charles L. Ricketts III, Chief Judge
B. Clayton "Clay" Goodman III, 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



Sharon P. Oliver, Clerk
Kathy A. Martin, Deputy
Rita H. Stebar, Deputy

1851
Clerk

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DATE: January 25, 2018

TO: MARTHA MAVREDES, AUDITOR OF PUBLIC ACCOUNTS

I would like to respond to the Audit that your Office performed for the Craig County Circuit Court for the period January 2017 to December 2017. I would like to thank Randy Johnson for being so courteous and helpful during the Audit.

My Deputy and I fill out the cost and fines. When filling out the cost and fines we have to stop and wait on customers and answer phones. My corrective action would be to discontinue this practice and concentrate on filling out the cost and fines without distraction.

Our finding was:

Not Billed:

1. 2014 case - \$227.00 was not charged for felony reduced to misdemeanor
2. 2016 case - \$562.00 was not charged court appointed Attorney fee from General District.

Number 1 and 2 were not paid, we adjusted the system.

Over Charged:

1. 2010 case Probation Violation- \$195.50 court appointed Attorney and \$33.24 acct 499 = total of \$228.74
2. 2015 case- \$400.00 fine charged from General District Court but reduced in Circuit Court to \$100.00
3. 2017 case- \$25.00 jail fee charged and should not have been
4. 2016 case - \$445.00 Attorney fee charged and case was dismissed.

Number 1 and 2 of the overcharged was refunded, 3 and 4 had not been paid so we adjusted the system.

Talking with other Clerks the Cost and Fines are the main reasons for errors in our Audits. A program needs to be designed similar to the Probate and Deed Calculation and ask question about the Case to populate with the correct codes and amounts. This would eliminate a lot of human error.

SINCERELY YOURS,

A handwritten signature in black ink that reads "Sharon P. Oliver, Clerk". The signature is written in a cursive, flowing style.

SHARON P. OLIVER, CLERK