



GARY M. WILLIAMS  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF SUSSEX

FOR THE PERIOD  
JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## 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.

### **Properly Bill and Collect Court Costs**

Repeat: No

The Clerk did not properly bill and collect court costs. In 21 cases tested, we noted the following errors.

- In three cases, defendants were overcharged a total of \$3,043 in court costs.
- In four cases, defendants were not charged \$151 in court costs.

The Clerk and his staff should correct the specific cases noted above and should establish a 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.

### **Properly Collect Probate Fees**

Repeat: No

The Clerk did not properly collect probate fees. In four estates tested, recording fees of \$64 were collected prior to the documents being recorded. The Clerk should collect the recording fees at the time of recording as required by 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

May 29, 2019

The Honorable Gary M. Williams  
Clerk of the Circuit Court  
County of Sussex

Susan B. Seward, Chair Board of Supervisors  
County of Sussex

Audit Period: January 1, 2018 through December 31, 2018  
Court System: County of Sussex

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 W. Allen Sharrett, Chief Judge  
Vandy V. Jones 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

CLERK'S OFFICE

**Circuit Court of Sussex County**

15088 COURTHOUSE ROAD  
P.O. Box 1337  
SUSSEX, VIRGINIA 23884  
(434) 246-1012

JUN 10 2019 10:25

SIXTH JUDICIAL CIRCUIT  
W. ALLAN SHARRETT, JUDGE  
W. EDWARD TOMKO, III, JUDGE



GARY M. WILLIAMS, CLERK  
CAROLYN P. MATTHEWS, DEPUTY CLERK  
SANDRA J. BLUNT, DEPUTY CLERK  
SAMUEL T. HADEN, DEPUTY CLERK

7 June 2019

Ms. Martha Mavredes  
Auditor of Public Accounts  
101 North 14th Street, 8th Floor  
Richmond, Virginia 23219

IN RE: Audit for the Year 2018

Dear Ms. Mavredes:

It is incumbent on me that I should submit a written corrective action plan in response to the audit report above. In the matter of properly billing and collecting court costs, it appears our errors were the results of oversights. The overcharging in court costs was simply a failure to remember the caps established on the maximum a defendant could be charged for court-appointed representation. The three cases cited have been corrected. I take issue with the assertion that "the Clerk did not properly collect probate fees." For years, ever since it was mandated that executors and administrators notify heirs and beneficiaries of an estate they represent, to avoid the extra expense in time, we have collected the \$16.00 fee to record the Notice before it was returned. In view of all the responsibilities required of court clerks, it is natural for us to "cut corners," and ask that the fee be paid in advance. We will (and have, since the audit) provide the notice with a bill for it to be paid for recordation once it is returned. As for the four cases of not charging defendants the full amounts, we have corrected the outstanding accounts and have disregarded the two which were paid in full some time ago. The best corrective plan I can foresee is to try to avoid human error!

Thank you for your guidance and suggestions.

Sincerely,

Gary M. Williams  
Clerk