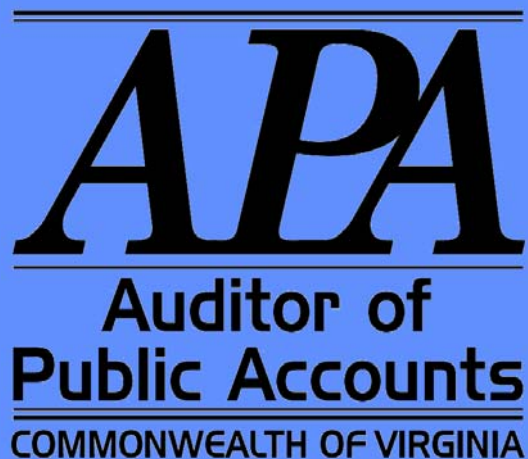


**MARK A. "BO" TAYLOR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SCOTT**

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



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 Costs

As noted in the last four audit reports, the Clerk and his staff did not properly bill and collect court costs. In seven of 28 cases tested, the auditor noted the following errors.

In two cases, the Clerk over-charged the defendants for DNA fees of \$1,237 and court appointed attorney fees of \$287.

In five cases, the Clerk did not bill the defendants for court appointed attorney fees of \$292, jail admission fees of \$50, and courthouse construction fees of \$3.

The Clerk and his staff should correct the specific cases noted above and institute a system of review to help eliminate these types of errors. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 7, 2013

The Honorable Mark A. "Bo" Taylor
Clerk of the Circuit Court
County of Scott

Danny P. Mann, Board Chairman
County of Scott

Audit Period: April 1, 2011 through December 31, 2012
Court System: County of Scott

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable John C. Kilgore, Chief Judge
Kathie Noe, 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