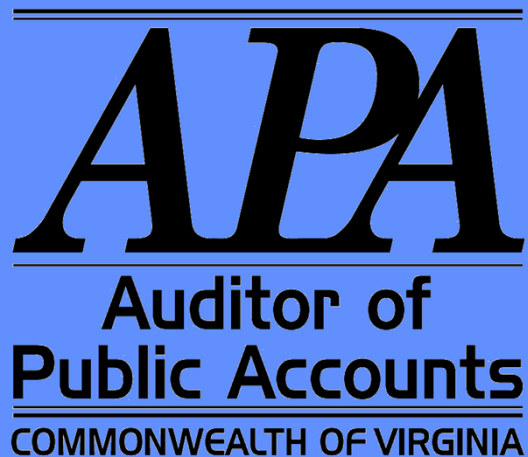


**MAETTA H. CREWE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PULASKI**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

March 11, 2011

The Honorable Maetta H. Crewe  
Clerk of the Circuit Court  
County of Pulaski

Board of Supervisors  
County of Pulaski

Audit Period: January 1, 2010 through December 31, 2010  
Court System: County of Pulaski

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 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Colin R. Gibb, Chief Judge  
Peter M. Huber, 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

## 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 Court Costs

For the third consecutive audit, the Clerk did not properly bill and collect court costs in four of 28 cases tested. In three cases, the Clerk did not bill the defendants for the commonwealth attorney fees totaling \$30, jail admission fee totaling \$25, and the courthouse security fee totaling \$10. In one case, the Clerk erroneously billed the defendant for the jail admission fee totaling \$25. The Clerk should bill and collect court costs in accordance with the Code of Virginia.

# Circuit Court of Pulaski County

Martha L. Crewe, Clerk  
Pulaski, Virginia 24301



## JUDGES

COLIN R. GIBB  
PULASKI, VA

ROBERT M.D. TURK  
CHRISTIANSBURG, VA

JOSIAH T. SHOWALTER, JR.  
WYTHEVILLE, VA

BRETT GEISLER  
HILLSVILLE, VA

April 1, 2011

**MAILING ADDRESS**  
45 THIRD STREET, N.W. SUITE 101  
PULASKI, VIRGINIA 24301

**TELEPHONE**  
(540) 980-7825  
FAX (540) 980-7835

Mr. Walter J. Kucharski  
Auditor of Public Accounts  
P O Box 1295  
Richmond, VA 23218

Re: Audit Period – January 2010 through December 31, 2010  
Pulaski County Circuit Court

Dear Mr. Kucharski:

I would like to extend my thanks to you for the courtesy shown to my staff and me during the recent audit.

In response to the compliance audit findings of Louise Edmiston, I wish to state that I have taken the following action in remediation of these findings.

In one of the two cases, out of the 28 cases audited, we billed the defendant for misdemeanor fees instead of felony fees. This resulted in a \$30 adjustment on this case. In the other case, we billed a \$25 jail admission fee in error. The clerk has corrected the errors by assessing the proper costs to the defendants. These corrections result in NO LOSS OF FUNDS. Two of the cases totaling \$35 audited and reported were previously paid.

In all instances mentioned, the clerk has addressed the issues with the deputy clerks who are responsible for assessing fines and costs and has reviewed the procedure/policy with them. In addition, the clerk enrolled one of the two criminal division deputy clerks in the "Assessing Fines and Costs" training session. The session was held on March 31, 2011 in Wytheville, Virginia, and the deputy attended the training.

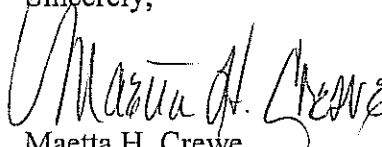
In 2010 our office processed 2062 criminal cases in which fines, costs and other fees were calculated and assessed. This caseload resulted in entry of fines, costs and other fees totaling \$616,028.17 for fiscal year 2010 and \$556,672.94 from July 1, 2010 through December 31, 2010. Restitution amounts are in addition and are not included in these two figures.

The criminal caseload in Pulaski County exceeds ~~any~~ other circuit court in the 27<sup>th</sup> Judicial Circuit and fines and costs assessed on these cases are monumental. Given the exorbitant caseload, I maintain that my staff is exceptionally efficient in assessing fines and costs.

In conclusion, all assessment errors have been addressed and corrective actions have been implemented.

Thank you for this opportunity to respond to the recent audit findings.

Sincerely,

A handwritten signature in black ink, appearing to read "Maetta H. Crewe". The signature is fluid and cursive, with the first name "Maetta" being the most prominent part.

Maetta H. Crewe  
Clerk

MHC/tnh