



LYNN L. DUNLEVY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF MIDDLESEX

REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2013 THROUGH DECEMBER 31, 2014

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 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.

### Bill Court-Appointed Attorney Fees

The Clerk and her staff did not properly bill court-appointed attorney fees, resulting in a potential loss of revenue to the Commonwealth. In five of ten cases tested, the court-appointed attorneys submitted invoices to the Clerk for payment, but the clerk did not bill the defendants for reimbursement of the attorney fees.

The Clerk should correct these specific cases noted and work with her staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court 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 18, 2015

The Honorable Lynn L. Dunlevy  
Clerk of the Circuit Court  
County of Middlesex

John D. Miller, Jr, Board Chairman  
County of Middlesex

Audit Period: April 1, 2013 through December 31, 2014  
Court System: County of Middlesex

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

MSM: clj

cc: The Honorable Michael E. McGinty, Chief Judge  
Matt Walker, 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

JEFFREY W. SHAW, JUDGE



LYNN L. DUNLEVY, CLERK

RACHEL K. HARTENBACH, DEPUTY

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## County of Middlesex Circuit Court

P.O. BOX 158  
SALUDA, VIRGINIA 23149

MAY 13 2015 AM 10:11

May 8, 2015

Ms. Martha Mavredes  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Virginia 23218


Re: Audit of Clerk's Office

Dear Ms. Mavredes:

This letter is in response to our audit, comments to management about billing Court-Appointed Attorney's fees.

The Clerk has corrected these specific cases noted. None of these cases had been paid and therefore caused no loss of income to the state. The Clerk and her Chief Deputy Clerk both have taken the costs and fines class through The Supreme Court of Virginia and have a better understanding and knowledge of the billing and collective requirements. We have also started using the fines, costs assessment sheets for each court case.

Sincerely yours,

  
Lynn L. Dunlevy  
Clerk

LLD