



TRICIA S. MOORE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF WASHINGTON

FOR THE PERIOD  
APRIL 1, 2019 THROUGH SEPTEMBER 30, 2020

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.

### **Properly Bill and Collect Psychological Evaluation Fees**

Repeat: No

The Clerk did not properly bill and collect psychological evaluation fees. In three of 13 cases tested, defendants were not billed a total of \$3,450. The Clerk should correct the specific cases noted 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 psychological evaluation fees 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

December 7, 2020

The Honorable Tricia S. Moore  
Clerk of the Circuit Court  
County of Washington

Dwayne Ball, Board Chairman  
County of Washington

Audit Period: April 1, 2019 through September 30, 2020  
Court System: County of Washington

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 these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Charles Randall Lowe, Chief Judge  
Jason Berry, 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  
WASHINGTON COUNTY CIRCUIT COURT**

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Patricia S. Moore, Clerk of Court

189 E. Main Street  
Abingdon, Virginia 24210

(276) 676-6226 (direct dial)  
tsmoore@vacourts.gov

December 15, 2020

Martha Mavredes, Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, Va 23219

Reference: Audit Report/Finding

Dear Auditor Mavredes,

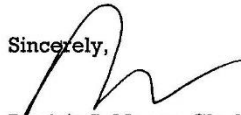
In response to the matter discussed in the section titled "Comments to Management" in my recent audit report, below is an explanation of the errors made and a corrective action plan.

There were thirteen cases tested in this audit that contained psychological evaluation orders. Three were found to be taxed in error. In all three cases, five to six months had elapsed between the order for evaluation, filing of a list of allowance for payment and conviction or sentencing of the defendant. All three cases have been corrected.

Once signed, evaluation orders and lists of allowances will hereinafter be scanned into CIS (orders and our heading notice of fine/cost). Our 'notice of fine/cost' heading will be used to hold items that are to be taxed to the defendant upon conviction/sentencing. This will ensure that the orders setting evaluation fees won't get missed in the case file without being accounted for as an allowable cost due to time lapsed between evaluation and disposition.

I appreciate the professionalism and courtesy extended to this officer and staff by your field auditor during his visit.

Sincerely,



Patricia S. Moore, Clerk of Court  
Washington County Circuit Court