

**ANN H. HOWARD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF RADFORD**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2011 THROUGH MARCH 31, 2012**



## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that could lead to the loss of revenues.

### Improve Recordkeeping

In a sample of 23 cases, there were six cases with errors.

- In one case, the Clerk incorrectly classified a fine of \$2,000 as a state violation rather than a local violation.
- In one case, a court ordered fine of \$2,000 and defendant was billed a \$1,000.
- In two cases, the Clerk classified fines totaling \$1,000 as local violations rather than state violations.
- In one case the Clerk did not bill the locality for Public defender fees of \$158.
- In two cases, the Clerk did not charge a defendant the DNA fee totaling \$50.
- In one case, the Clerk overcharged a defendant the DNA fee totaling \$25.

The Clerk should correct these specific cases. The Clerk should bill and collect court costs in accordance with the Code of Virginia.

### Improve Efficiency in the Office

The Clerk does not use some of the automated features available to her and her staff, and therefore, should consider changing the following:

The Clerk prepares manual checks rather than using the automated check-writing feature.

The Clerk manually prepares checks to the State Treasurer rather than using electronic funds transfer.

The Clerk uses manual reports rather than utilize ReporTran application of the Court System, which will prepare these reports.

Using these automated features could help the Clerk's staff perform their job duties more efficiently and maximize the current level of staffing. Additionally, these automated features could help reduce errors by eliminating manual processes.



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 10, 2012

The Honorable Ann H. Howard  
Clerk of the Circuit Court  
City of Radford

Dr. Bruce Brown, Mayor  
City of Radford

Audit Period: January 1, 2011 through March 31, 2012  
Court System: City of Radford

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 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 (this matter or 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Robert M. D. Turk, Chief Judge  
David C. Ridpath, City Manager  
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

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**CIRCUIT COURT CITY OF RADFORD 619 SECOND STREET, RADFORD, VA 24141**

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**OFFICE OF:  
ANN H. HOWARD, CLERK**

**DEPUTIES  
ANGEL H. TURPIN  
MELISSA WHITE  
BECKY PRICE**

**27<sup>TH</sup> JUDICIAL CIRCUIT  
JUDGES:**

**BRETT L. GEISLER  
COLIN R. GIBB  
JOSIAH T. SHOWALTER JR.  
ROBERT M.D. TURK**

August 31, 2012

Radford City Circuit Court

Corrective Measures

Recordkeeping:

As always, processing court costs is an ongoing learning process. It was my understanding that fines and attorney fees followed the original charge. I now know that if a state charge is amended to a local charge, the fines and attorney fees are charged locally. I have implemented a new system flagging local cases as they are appealed or certified from the Radford General District Court. Corrections were made and there was no loss of revenue to the locality or the state.

Efficiency:

I will consider the recommendations of the auditors regarding implementing automated check writing and Reportran. I have reservations regarding these changes because we have had numerous issues with our Supreme Court issued computer/register over the past year. With the minimal number of checks and Treasury Reports we issue, it is easier to process them manually. We had no discrepancies related to these procedures and there is not a mandate or Code Section that requires our office to use these automated features.

  
Ann H. Howard, Clerk