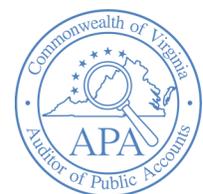




MARGARET WALKER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GLOUCESTER

FOR THE PERIOD  
APRIL 1, 2018 THROUGH DECEMBER 31, 2019

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 Court Costs**

**Repeat:** Yes, Properly Bill and Collect Court Appointed Attorney Fees (first issued in 2018)

The Clerk and her staff did not properly bill and collect court costs. In 42 cases tested, we noted the following errors.

- Defendants in 11 cases were not charged a total of \$3,706 in court costs.
- In three local cases, the Clerk did not bill the locality for attorney costs of \$474.
- Costs of \$360 were miscoded as Commonwealth rather than local for three cases.
- In one case, the defendant was overcharged \$220 in court costs.

The Clerk should correct the specific cases noted above 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 court costs in accordance with 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

March 10, 2020

The Honorable Margaret Walker  
Clerk of the Circuit Court  
County of Gloucester

Phillip Bazzani, Board Chairman  
County of Gloucester

Audit Period: April 1, 2018 through December 31, 2019  
Court System: County of Gloucester

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 this comment 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:vks

cc: The Honorable B. Elliott Bondurant, Chief Judge  
J. Brent Fedors, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

Commonwealth of Virginia  
**CIRCUIT COURT OF GLOUCESTER COUNTY**

7400 Justice Drive, Room 327  
Gloucester, Virginia 23061

Margaret Walker, Clerk  
email: [mwalker@vacourts.gov](mailto:mwalker@vacourts.gov)

Telephone: (804) 693-2502  
Fax: (804) 693-2186

TO: AUDITOR OF PUBLIC ACCOUNTS  
FROM: Margaret Walker, Clerk  
DATE March 19, 2020  
SUBJECT: April, 2018 through December, 2019 Audit

In response to your recent audit, I offer the following corrective plan:

**Update Individual Receivable Accounts Status**

All concluded accounts that remained in appeal status have been updated, and revised CC-1351's have been mailed to all defendants.

**Properly Bill and Collect Court Costs**

- Psychological evaluation costs. Costs have been updated in applicable cases, and revised CC-1351's have been mailed to the defendants.
- Court-appointed attorney allowable expenses. Costs have been updated, and revised CC-1351's have been mailed to the defendants.
- Locality attorney fees. A bill will be sent to Gloucester County for reimbursement to the Commonwealth.
- Overcharged court-appointed attorney costs. Costs have been updated, and a revised CC-1351 was mailed to the defendant.
- Costs of extradition. The Sheriff and Commonwealth have been advised that a copy of the travel reimbursement form, along with supporting documentation, must be submitted to the Court so that the Judge can order those costs be included as part of costs assessed against the defendant upon sentencing.

To better monitor all LOA's for psychological evaluation fees, court-appointed attorney fees and allowable expenses, court reporter fees, and any extradition fees that are being billed to the Commonwealth, receiving staff has been instructed to color code those items with a red tab to alert the staff member who assesses court costs.

Any costs added to appealed or certified cases from the district courts after the date of filing in the Circuit Court, I am now requiring that court to provide appropriate documentation to the criminal clerk or bookkeeper so those costs can also be color coded with a red tab and scanned.

Many thanks for the professional courtesy shown to my staff and me by Mrs. Vaughan.

Respectfully submitted,

A handwritten signature in black ink that reads "Margaret Walker". The signature is written in a cursive style with a large initial "M".

Margaret Walker, Clerk