



MARGARET R. RALPH
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF RAPPAHANNOCK

REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Properly Bill and Collect Court Fines and Costs

The Clerk and her staff did not properly bill and collect court fines and costs, resulting in a loss of revenue to the Commonwealth and locality. In six of 26 cases tested, we noted the following errors.

- In one case, the Clerk did not bill a defendant for public defender fees of \$90.
- In one case, the Clerk did not record a total of \$8,144 owed for fines and costs in the judgment lien indexing system. To maximize the opportunity for the collection of delinquent fines and costs, the Clerk should use the automated judgments and record the judgment lien information immediately as required by Code of Virginia, Section 8.01-446.
- In three cases, the Clerk did not utilize information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines and costs 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

November 16, 2016

The Honorable Margaret R. Ralph
Clerk of the Circuit Court
County of Rappahannock

Roger A. Welch, Board Chairman
County of Rappahannock

Audit Period: January 1, 2015 through September 30, 2016
Court System: County of Rappahannock

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 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 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

MSM:alh

cc: The Honorable Jeffrey W. Parker, Chief Judge
Deborah A. Keyser, 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

Rappahannock County Circuit Court

Office of the Clerk



*Margaret R. Ralph, Clerk
Lisa W. Welsted, Deputy
Lynn M. Tomasiello, Deputy*

*238 Gay Street, P.O. Box 517
Washington, Virginia 22747
540-675-5350*

December 5, 2016

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

Dear Ms. Mavredes:

Thank you for the opportunity to address the matters listed in the Comments to Management. I have no excuse for the errors found. They were mistakes and we will take all the necessary steps to insure that they are not repeated.

Specifically, I have taken the following steps:

The Clerk did not bill the defendant for public defender fees of \$90.00: I note from the file that it was a General District Court fee that was missed. This fee is noted on the back of the General District Court Summons. I have spoken to my staff and reminded to examine both the back and front of all documents to insure that no pertinent information, in this case a cost, is missed.

The Clerk did not record a total of \$8,144 owed for fines and costs in the judgment lien indexing system: I have met with my staff and discussed the importance of criminal judgment recordation. We have put into place a system whereby all criminal judgments are printed in duplicate. One will be put with the documents to be recorded (Typically I am in the office early and look at Reporttran) when the register is opened for the day and one will stay in my office. We compare these pages when we are checking

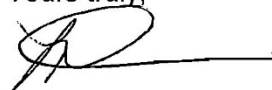
our indexing to insure that all criminal judgments are recorded. After learning of the error, I immediately docketed the judgment for fines and costs and for restitution.

(Copies attached).

In four cases, the Clerk did not utilize information available through the Local Inmate Data System (LIDS): I have no valid excuse for this error. My staff and I have discussed the need to utilize the LIDS system and they have the link to the system. I have also put into place a checking system – two people will be going over costs to insure they are correct.

If you have any additional questions, please contact me and I will be happy to provide any additional information. Thank you.

Yours truly,

A handwritten signature in black ink, appearing to be 'MR', with a long horizontal line extending to the right.

Margaret R. Ralph, Clerk

CC: Bonnie Patterson, Auditor
(Via E-mail)