



DEBORAH BINGHAM
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NORTHUMBERLAND

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

Auditor of Public Accounts
Martha S. Mavredes, CPA
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: No

The Clerk and her staff did not properly bill and collect court costs. In 12 of 30 cases tested, defendants were not charged court costs of \$4,444. The Clerk should correct the specific cases noted during the audit 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 19, 2020

The Honorable Deborah Bingham
Clerk of the Circuit Court
County of Northumberland

Thomas H. Tomlin, Board Chairman
County of Northumberland

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

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 Charles S. Sharp, Chief Judge
E. Luttrell Tadlock, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK'S OFFICE OF THE
CIRCUIT COURT OF NORTHUMBERLAND COUNTY, VA.
FIFTEENTH JUDICIAL CIRCUIT
220 Judicial Place
P. O. Box 217
HEATHSVILLE, VIRGINIA 22473

TERMS OF COURT
Fourth Tuesday in January, April, July, October
Deborah T. Bingham, Clerk

804-580-3700

March 24, 2020

Ms. Martha Mavredes
Auditor of Public Accounts

Dear Ms. Mavredes:

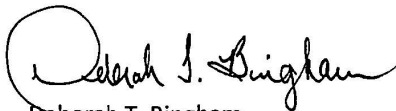
I have received your audit report for our office and note your findings. My office has corrected the cases involving leaving off charges for psychological exams and the remaining cases which we charged attorney fees but left off the attorney expenses.

The following system of review is being set up to minimize such billing errors and to collect all necessary court costs in accordance with the Code of Virginia: One staff member enters the defendant's costs and a second staff member that enters the defendant's judgments will now also be responsible for reviewing cases to confirm all allowable court costs have been applied to each case.

I believe that this established plan will correct the likelihood of billing errors going undetected in the future.

Thank you for your attention to this matter.

Very truly yours,



Deborah T. Bingham
Master Clerk/CCM