



LINDA B. EDWARDS  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GREENSVILLE/CITY OF EMPORIA  
  
FOR THE PERIOD  
APRIL 1, 2018 THROUGH SEPTEMBER 30, 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 matters 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 former interim Clerk and her staff did not properly bill and collect costs for psychological evaluations. In three cases tested, costs of \$1,750 were not assessed to defendants. The Clerk should correct the specific cases noted and work with staff to ensure defendants are billed all appropriate costs upon conviction, in accordance with the Code of Virginia.

### **Properly Collect Probate Taxes**

Repeat: No

The former interim Clerk did not bill two estates for additional state and local probate taxes of \$189 after receiving the final inventories. The Clerk should bill these estates for the additional probate taxes due and ensure there is a procedure in place to calculate and assess additional taxes when final inventories are received in the future, as required by 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 12, 2019

The Honorable Linda B. Edwards  
Clerk of the Circuit Court  
County of Greenville/City of Emporia

Michael W. Ferguson, Board Chairman  
County of Greenville

The Honorable Mary L. Person  
Mayor, City of Emporia

Audit Period: April 1, 2018 through September 30, 2019  
Court System: County of Greenville/City of Emporia

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 Clerk and her staff during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Allan Sharrett, Chief Judge  
Brenda Parson, County Administrator  
William E. Johnson, 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

CIRCUIT COURT JUDGES:

W. ALLAN SHARRETT  
EMPORIA, VIRGINIA

W. EDWARD TOMKO, III  
PRINCE GEORGE, VIRGINIA

CARSON E. SAUNDERS, JR.  
EMPORIA, VIRGINIA



**GREENSVILLE**  
♦ VIRGINIA ♦

*...Growing Towards New Horizons*

CIRCUIT COURT OF GREENSVILLE COUNTY

LINDA B. EDWARDS  
CLERK

JOANNE CONNER  
CHIEF DEPUTY

DEPUTIES:  
ALISON WRENN  
RHONDA CHERRY  
ERICA MOSELEY

December 23, 2019

Auditor of Public Accounts

Attention: Martha Mavredes

Cc: Stephanie.serbia@apa.virginia.gov

In Re: Audit Period: April 1, 2018 through September 30, 2019

Court System: County of Greenville/City of Emporia

In reference to staff not properly billing and collecting court costs for psychological evaluations, staff have been made aware and all matters have been corrected.

In reference to staff not properly collecting probate taxes, staff have been made aware and all matters have been corrected.

Sincerely,

Linda B. Edwards