



RICHARD L. FRANCIS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SOUTHAMPTON

FOR THE PERIOD
APRIL 1, 2014 THROUGH SEPTEMBER 30, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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 Calculate and Assess Attorney Costs – (New)

The Clerk and his staff did not properly calculate and assess court-appointed attorney costs in five of 22 cases tested. Attorneys appointed to represent defendants submit timesheets or invoices for payment of their services for each case. The Clerk's staff must review approved invoices and calculate the proper amounts to assess to the defendant. The audit identified that three defendants were overcharged a total of \$1,580 and two defendants were undercharged a total of \$890.

The Clerk should correct the cases noted above and implement appropriate review procedures to ensure the accuracy of the calculation and assessment of court-appointed attorney fees.

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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 21, 2015

The Honorable Richard L. Francis
Clerk of the Circuit Court
County of Southampton

Dallas O. Jones, Chairman Board of Supervisors
County of Southampton

Audit Period: April 1, 2014 through September 30, 2015
Court System: County of Southampton

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Carl Edward Eason, Jr., Chief Judge
Michael W. Johnson, 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

RICHARD L. FRANCIS

CLERK OF THE CIRCUIT COURT

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December 18, 2015

Martha Mavredes,
Auditor of Public Accounts
101 N. 14th Street, 8th Floor
Richmond, VA 23218

Re: Southampton Circuit Court
Audit Report – Comments to Mgmt.
Clerk's Response

Dear Ms. Mavredes,

I am in receipt of the *Comments to Management* that accompany my office's audit for the period from April 1, 2014 through September 30, 2015. Please consider this letter my response.

First, this Clerk takes no exception to the Audit procedure or Audit findings. The Audit was performed in a professional, thoughtful manner and the results "*are what they are*".

I have reviewed with my staff, each of the 5 cases identified by the auditors and confirm that the errors in each case are limited to the calculation of Court-appointed attorney costs. Properly calculating Court-appointed attorney fees is a "problematic area", since there is no consistency when a particular attorney will submit his/her time sheets to the Court. Some attorneys are prompt, others not. Southampton has a Standing Order establishing the Court-appointed attorney fees for cases in which the public defender's office is involved, but no such Order for other Court-appointed counsel. Initially, my office will routinely insert the statutorily allowed amount for these attorneys under the assumption that the time sheet will be submitted for this amount ... obviously, they differ. While not to minimize the *Comments to Management*, I am thankful that the errors identified were all "calculation errors". This said, it is my office's responsibility to properly calculate and assess the Court-appointed attorney cost whenever the timesheet is submitted, and no Defendant should be charged more than what's due.

Corrective Action: This Clerk's Office is taking the following corrective action: (1) we have corrected the calculations in the 5 identified cases and are providing each Defendant with a corrected balance – in writing; (2) Court Costs are now calculated at the end of the day with the individual performing the calculations "insulated" from phone calls, the public and other

Martha Mavredes
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“distractions”; (3) another staff member now “cross checks” the calculations before notification of costs is sent to the Defendant; and (4) Court-appointed counsel are being asked to be more mindful in *timely* submitting their cost sheets.

This Clerk is receptive to other suggestions - from any quarter.

Thanking you for the opportunity to respond, I remain

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Richard L. Francis". The signature is fluid and cursive, with the first name "Richard" being more prominent.

Richard L. Francis, Clerk