

**GAIL BARB
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF FAUQUIER**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2009 THROUGH MARCH 31, 2010**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

July 26, 2010

The Honorable Gail Barb
Clerk of the Circuit Court
County of Fauquier

Board of Supervisors
County of Fauquier

Audit Period: April 1, 2009 through March 31, 2010
Court System: County of Fauquier

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 or 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 or these matters) 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

WJK: clj

cc: The Honorable Thomas D. Horne, Chief Judge
Paul McCulla, 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

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.

DOCKET JUDGMENTS TIMELY

The Clerk failed to docket seven judgments from March 9, 2010 totaling \$7645. The Clerk docketed these cases four months late. The Clerk should ensure a receivable account is set up in FMS and judgments are documented appropriately per Section 19.2-336 of the Code of Virginia and Chapter 2 of the Virginia Clerk's Miscellaneous Procedures Manual.

Clerk's Office
Circuit Court of Fauquier County

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GAIL H. BARB
Clerk

HELEN ZALESKI
Chief Deputy Clerk

Hon. THOMAS D. HORNE, Judge
Hon. BURKE F. McCAHILL, Judge

Hon. JAMES H. CHAMBLIN, Judge
Hon. JEFFREY W. PARKER, Judge

July 28, 2010

Walter J. Kucharski
Auditor of Public Accounts
PO Box 1295
Richmond, Va. 23218

Mailed to: Linda Gray
Shenandoah Valley Team Leader
3937 Leaksville Road
Luray, VA. 22835

Re: Audit Report for April 1, 2009 through March 31, 2010

Dear Mr. Kucharski:

I have reviewed the Audit Report of July 27, 2010, and the Comments to Management. To the best of my knowledge, this is the only time that we have missed docketing a batch of judgments. The court costs assessed were properly assessed in the Financial Management System (FMS). It appears that the judgments generated by FMS on March 9, 2010, were not printed and delivered to the judgment clerk for docketing.

To avoid any such oversight in the future, my staff will review each court order where court costs are assessed and check the financial account to make sure that the judgment has been docketed.

Thank you for your consideration.

Sincerely yours,

Gail H Barb

(Mrs.) Gail H. Barb
Clerk