

**JENNIFER R. SIMS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WARREN**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2011 THROUGH MARCH 31, 2013**



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COMMENTS TO MANAGEMENT

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

Promptly Record Wills

The Clerk and her staff have not indexed and imaged wills and other fiduciaries since June 2011 as required by the Code of Virginia. The Clerk should promptly record and image wills and other fiduciaries in order to prevent a loss of records.



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 21, 2013

The Honorable Jennifer R. Sims
Clerk of the Circuit Court
County of Warren

Archie A. Fox, Chairman Board of Supervisors
County of Warren

Audit Period: April 1, 2011 through March 31, 2013
Court System: County of Warren

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 in 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:ljh

cc: The Honorable Thomas J. Wilson, IV, Chief Judge
Douglas P. Stanley, 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

WARREN COUNTY CIRCUIT COURT

Jennifer R. Sims, Clerk

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FRONT ROYAL, VA 22630
540-635-2435 FAX: 540-636-3274

JUDGES

Hon. Dennis L. Hupp
Hon. John E. Wetsel, Jr.
Hon. James V. Lane
Hon. Thomas J. Wilson, IV
Hon. Clifford L. Athey, Jr.

DEPUTY CLERKS

Sheila F. Kaufman
Sharon A. Hartley
Barbara E. Cameron
Cynthia R. Grim
Angela M. Moore
Amy K. Utter

To: Auditor of Public Accounts

From: Jennifer R. Sims, Clerk of the Circuit Court of Warren County

Date: June 4, 2013

Subject: Comments to Management – Audit Finding

Response to Comments to Management – Promptly Record Wills

I am in agreement with the auditor's comments as to having a backlog in indexing and scanning wills and other fiduciaries documents. This is attributed to workload and staffing issues up until February 2013

In February 2013 I filled two positions and workload distribution has allowed me to cross train staff whereby there are currently two members of our staff learning probate procedures, indexing and scanning fiduciary documents in addition to the clerk. Indexing and scanning began on the backlog prior to the end of the audit and currently, the wills and other fiduciary documents have been completed from June 2011 through February 2012. With continued progress at this rate, our department should be up to date within a few months.

As a precautionary measure, our department has signs posted in the record room advising title searchers, attorneys, and other interested public of our backlog. We also have a daily index available in the record room of fiduciary documents not in our records management system.

My apologies to everyone for any inconvenience this may create.

Sincerely,



Jennifer R. Sims
Clerk