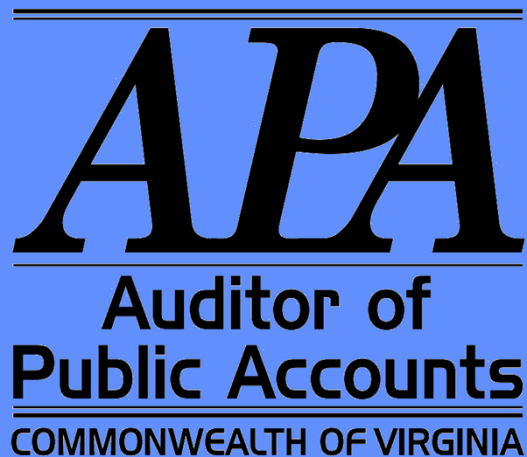


**NICOLE A. BRIGGS
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF WAYNESBORO**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH MARCH 31, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 3, 2011

The Honorable Nicole A. Briggs
Clerk of the Circuit Court
City of Waynesboro

City Council
City of Waynesboro

Audit Period: April 1, 2010 through March 31, 2011
Court System: City of Waynesboro

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 involving internal control and its operation necessary to bring to management's attention. This 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

WJK: clj

cc: The Honorable Humes J. Franklin, Jr., Chief Judge
Michael Hamp, 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

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.

Appropriate Back Up Personnel

In order to intercept tax refunds from individuals that owe the court unpaid fines and fees, the court must have someone certified to use the Virginia Department of Taxation's Integrated Revenue Management System. Only the Clerk has this certification and in her absence no one else in the office can intercept the refunds. We recommend the Clerk have another employee obtain the certification



Circuit Court of the City of Waynesboro

P.O. Box 910
Waynesboro, Virginia 22980
(540) 942-6616

Nicole A. Briggs
Clerk
Melanie W. Layman
Chief Deputy Clerk

Monica E. Morris
Cheryl A. Melton
Deputy Clerks

June 3, 2011

Mr. Walter J. Kucharski, Auditor
Commonwealth of Virginia
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Dear Mr. Kucharski:

I have received and reviewed your staff's audit report dated May 24, 2011, and I'd like to respond to their Comments to Management.

While it may be recommended that I have another employee obtain certification to the Virginia Department of Taxation's Integrated Revenue Management System, it is important to point out that the statute sets forth only the requirement that the Court shall participate in the setoff program. Currently, as noted, I am the only participating certified user for this Court who has access to intercept tax refunds from individuals who have outstanding unpaid fines and costs due this Court, and under this current practice, this Court has not suffered any loss of revenue, as suggested in staff's report.

I'd further like to add that in order for myself to be certified to intercept said refunds, according to the Virginia Department of Taxation's Integrated Revenue Management System user policy, I was required to provide my personal Social Security Number. The Court's Federal Tax Identification Number was not acceptable, even though I, as a Circuit Court Clerk, am a designated General Receiver of Public Funds. Reluctant as I was to provide my personal SSN for work related duties, I did so in order to be in compliance with statute. However, I do not agree that an employee of my office should be required to provide their personal social security number for employment related duties. My employees' privacy and safety are a top priority for me.

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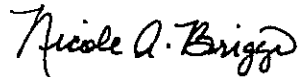
Date: June 3, 2011

Until such time as the Department of Taxation changes said requirement, I will remain the only employee of this office who is certified to intercept tax refunds from individuals that owe court unpaid fines and costs.

Thank you for the opportunity to respond to the report of staff that conducted this audit. It was a pleasure to work with them as always and I welcome any reviews that can better assure the fiscal accountability of this office.

Please feel free to contact me if you have any further questions or concerns.

Very truly yours,

A handwritten signature in cursive script that reads "Nicole A. Briggs".

Nicole A. Briggs, Clerk

Cc: Linda Gray, Judicial Systems Senior Specialist