

**C. BISHOP KNOTT
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PRINCE GEORGE**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH JUNE 30, 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

November 28, 2011

The Honorable C. Bishop Knott
Clerk of the Circuit Court
County of Prince George

Board of Supervisors
County of Prince George

Audit Period: April 1, 2010 through June 30, 2011
Court System: County of Prince George

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. 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.

The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are not repeated in this letter.

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 W. Allan Sharrett, Chief Judge
Percy Ashcraft, 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

Properly Record Criminal Court Costs

The Clerk does not properly record and collect criminal fines and court costs as required by the Code of Virginia. Specifically, we tested 31 cases, both paid and unpaid accounts, and determined eight had one or more errors.

- In three cases, the Clerk recorded the fine and/or court-appointed attorney fees for state charges to locality charges, resulting in potential losses to the Commonwealth of \$338.
- In one case, the Clerk did not charge defendant for court-appointed attorney fees certified by district court resulting in a potential loss of \$240.
- In one case, the Clerk did not charge defendant the full cost of the court-appointed attorney fees resulting in a potential loss to the Commonwealth of \$100.
- In three cases, the Clerk did not charge defendants for miscellaneous fees including “DNA Fee”, “Commonwealth Attorney Fee”, and “Tried-in-Absence fee” resulting in a potential loss to the Commonwealth of \$60.
- In one case, the Clerk over-charged defendant for the cost of the court-appointed attorney resulting in a potential overpayment to the Commonwealth of \$50.

We recommend the Clerk research all similar cases to make the appropriate corrections to case paperwork and where possible properly remit the collection to the appropriate party.



Clerk's Office
Prince George Circuit Court
Prince George, Virginia

Bishop Knott Jr., Clerk
Post Office Box 98
Prince George, Virginia 23875
Telephone (804) 733-2640

November 23, 2011

Auditor of Public Accounts
PO BOX 1295
Richmond, Va. 23218

RE: Audit Report of 2010-2011

Dear Mr. Kucharski,

First, we have almost 700 cases and as you well know there are many different amounts to be assessed to each case and this is a problem for a lot of Courts. We work very hard in this small office to be perfect, but unlike you we do make a few mistakes. Your statement that the Clerk does not properly record criminal fines and cost seems a little extreme considering the total amount that was missed was only \$738.00 and in the same time period fiscal year July 2010 to June 2011 we collected \$820,224.33 for Prince George County and \$1,116,529.26 for the State and we also have \$2,073,378.83 in code 601 Accounts Receivable which is mainly made up of Fines and Cost from criminal cases and the folks owing this money are either incarcerated or making monthly payments. It should also be noted that in all 8 cases we were able to assess the fines and cost so there was NO loss of revenue to the County or State. It seems that based on such a small amount and the fact that we were able to assess the cost with no loss that this would have only been a Management Point, but I guess in these economic times we are ALL trying to justify our budgets to the General Assembly.

We are a very busy, small, understaffed office and with that in mind we are now using everyone to assess and review court cost and below is our plan to help reduce mistakes.

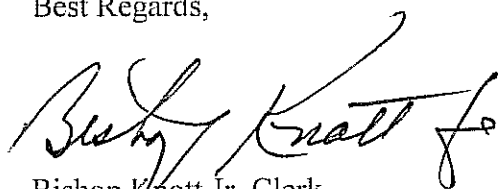
First: Cheryl Rose handles the Criminal cases and she has taken a work sheet given to us by Mrs. St.Lawrence and revised it to better fit our needs and attached it to the inside jacket of our criminal files, this will better help us assess the fines and cost which as you know seems to be a problem for MOST courts.

Second: Laura Smith who handles Civil Cases is also assisting Mrs. Rose in assessing fines and cost and developed a LABEL to go on the outside jacket of the criminal file and the person assessing the cost in a particular case will initial the label and then Joyce Jackson and Brenda Morris who both handle the front counter for recordings etc. will initial the LABEL when they REVIEW the fines and cost. Also on the LABEL is a line to initial and date when Court Appointed Attorney fees are added and then the reviewer also signs off on this as well.

We now have 4 people assessing and reviewing Criminal Fines and Cost.

If you have any other ideas we would greatly appreciate you sharing them with us.

Best Regards,

A handwritten signature in black ink, appearing to read "Bishop Knott Jr.", with a stylized flourish at the end.

Bishop Knott Jr. Clerk
Prince George Circuit Court